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Attorneys for Pima Utility Company

1717 JM 25 P 1: 24 Arizona Corporation Commission DOCKETED

JUN 2 6 2012

DOCKETED BY

BEFORE THE ARIZONA CORPORATION COMMISSION

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IN THE MATTER OF THE APPLICATION OF PIMA UTILITY COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANTS AND

PROPERTY AND FOR INCREASES IN ITS WATER RATES AND CHARGES FOR 12

UTILITY SERVICE BASED THEREON.

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IN THE MATTER OF THE APPLICATION OF PIMA UTILITY COMPANY, AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANTS AND PROPERTY AND FOR INCREASES IN

ITS WASTEWATER RATES AND 17 CHARGES FOR UTILITY SERVICE BASED THEREON.

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DOCKET NO: W-02199A-11-0329

DOCKET NO: SW-02199A-11-0330

NOTICE OF FILING FINAL **SCHEDULES**

Pima Utility Company ("Pima") hereby submits this Notice of Filing Final Schedules in the above-referenced matter. As reflected in these final schedules, Pima seeks a finding of fair value rate base in the amount of \$9,122,677 for its water division and \$9,894,162 for its wastewater division, and a rate of return of 8.29 percent, resulting in a revenue increase of \$739,556 for its water division and \$425,259 for its wastewater division, and a gross revenue requirement of \$2,717,184 for its water division and \$3,522,034 for its wastewater division.

Attached as Exhibit 1 are the final A-D and H Schedules for Pima's water

division. 1 Attached as Exhibit 2 are the final A-D and H Schedules for Pima's wastewater 2 division. 3 RESPECTFULLY SUBMITTED this 26th day of June, 2012. 4 5 FENNEMORE CRAIG, P.C. 6 7 By Jay L. Shapiro 3008 North Central Avenue Suite 2600 8 9 Phoenix, Arizona 85012 Attorneys for Pima Utility Company 10 11 ORIGINAL and thirteen (13) copies of the foregoing were delivered this 26th day of June, 2012, to: 12 13 **Docket Control** Arizona Corporation Commission 14 1200 W. Washington St. Phoenix, AZ 85007 15 16 COPY of the foregoing was delivered 17 this 26th day of June, 2012, to: 18 Teena Jibilian, ALJ Hearing Division 19 Arizona Corporation Commission 1200 W. Washington St. 20 Phoenix, AZ 85007 21 Robin Mitchell, Esq. Scott Hesla, Esq. 22 Legal Division Arizona Corporation Commission 1200 W. Washington St. 23 Phoenix, AZ 85007 24 25

RUCO 1110 W. Washington Street, Suite 220 Phoenix, AZ 85007

EXHIBIT

Pima UtilityCompany - Water Division

Test Year Ended December 31, 2010 Computation of Increase in Gross Revenue Requirements As Adjusted Exhibit Final Schedule A-1 Page 1 Witness: Bourassa

Line			
<u>No.</u> 1	Fair Value Rate Base	\$	9,122,677
2	Adjusted Operating Income		227,440
4 5	Current Rate of Return		2.49%
6 7	Required Operating Income	\$	756,270
8 9	Required Rate of Return on Fair Value Rate Base		8.29%
10 11	Operating Income Deficiency	\$	528,830
12 13	Gross Revenue Conversion Factor		1.3985
14 15	Increase in Gross Revenue		
16 17	Requirement	\$	739,556
18	Adjusted Test Year Revenues	\$	1,977,627
19 20	Increase in Gross Revenue Revenue Requirement	\$ \$	739,556
21 22	Proposed Revenue Requirement % Increase	Φ	2,717,184 37.40%

Customer Classification (Residential C	ommercial, Irrigation)		Present <u>Rates</u>	i	Proposed <u>Rates</u>		Dollar <u>Increase</u>	Percent Increase
5/8x3/4 Inch	Residential	\$	1,274,912	\$	1,709,346	\$	434,434	34.08%
1 Inch	Residential	·	116,781	Ť	150,348	•	33,566	28.74%
5/8x3/4 Inch	Commercial		25,431		37,367		11,936	46.93%
3/4 Inch	Commercial		1,819		2,869		1,050	57.74%
1 Inch	Commercial		28,761		38,689		9,928	34.52%
1 1/2 Inch	Commercial		10,567		15,429		4,861	46.00%
2 Inch	Commercial		208,085		315,610		107,525	51.67%
Irrigation			317,458		446,468		129,010	40.64%
Revenue Annu	alization		(6,142)		(5,827)		315	-5.12%
Subtotal		\$	1,977,673	\$	2,710,298	\$	732,625	37.04%
Other Water Re	evenues		7,261		7,261		_	0.00%
Reconciling An	nount		(7,306)		(375)		6,931	-94.87%
Rounding			_		` - ´		-	0.00%
Total of Water	Revenues	\$	1,977,628	\$	2,717,184	\$	739,556	37.40%

47 SUPPORTING SCHEDULES:

48 B-1 49 C-1 50 C-3 51 H-1

Pima UtilityCompany - Water Division Test Year Ended December 31, 2010 Summary of Rate Base

Exhibit Final Schedule B-1 Page 1

Witness: Bourassa

Line <u>No.</u> 1		riginal Cost Rate base	Fair Value Rate Base
2 3 4	Gross Utility Plant in Service Less: Accumulated Depreciation	\$ 14,571,659 4,788,552	\$ 14,571,659 4,788,552
5 6	Net Utility Plant in Service	\$ 9,783,107	\$ 9,783,107
7	<u>Less:</u>		
8 9	Advances in Aid of Construction	374,236	374,236
10 11	Contributions in Aid of Construction	632,418	632,418
12 13	Accumulated Amortization of CIAC	(346,223)	(346,223)
14	Customer Meter Deposits	-	-
15 16 17 18	Deferred Income Taxes & Credits	-	-
19	Plus:		
20	Unamortized Finance		
21	Charges	-	-
22	Deferred Tax Assets	-	-
23 24 25	Allowance for Working Capital	~	-
26 27	Total Rate Base	\$ 9,122,677	\$ 9,122,677

SUPPORTING SCHEDULES:

B-2 B-3

B-5 E-1

Pima UtilityCompany - Water Division

Test Year Ended December 31, 2010 Original Cost Rate Base Proforma Adjustments Exhibit Final Schedule B-2 Page 1

Witness:	Bourassa
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Line <u>No.</u> 1	Gross Utility		Direct Adjusted at End of Test Year	Proforma <u>Adjustment</u>		Final Adjusted at end of Test Year
2	Plant in Service	\$	14,546,128	25,531	\$	14,571,659
3		Ť	,0 .0, .20	20,001	Ψ	14,57 1,055
4	Less:					
5	Accumulated					
6 7	Depreciation		4,788,169	383		4,788,552
8 9	Not I Hills Dlant					
10	Net Utility Plant in Service	•	0.757.050			0.700.407
11	III Service	\$	9,757,959		\$	9,783,107
12	Less:					
13	Advances in Aid of					
14	Construction		374,236	-		374,236
15			,			0,200
16	Contributions in Aid of					
17	Construction - Gross		632,418	-		632,418
18						
19	Accumulated Amortization of CIAC		(346,223)	-		(346,223)
20						
21	Customer Meter Deposits		-			-
22 23	Accumulated Deferred Income Tax		-	-		-
23 24						-
25						-
26	Plus:					
27	Unamortized Finance					
28	Charges		_			_
29	Prepayments		_			_
30	Materials and Supplies		_			-
31	Working capital		_	-		-
32						-
33						
34	Total	_\$_	9,097,529		\$	9,122,677
35						
36						
37						

SUPPORTING SCHEDULES: B-2, pages 2

RECAP SCHEDULES: B-1

 E-1

	– oji	Pima UtilityCompany - Water Division Test Year Ended December 31, 2010 Original Cost Rate Base Proforma Adjustments	npany - Water ed December : Base Proforma	r Division 31, 2010 Adjustments				Exhibit Final Scl Page 2	Exhibit Final Schedule B-2 Page 2
		Direct Adjusted at	- I	2 Pr	Proforma Adjustments 3	nents 4	Ŋ	Witness:	Witness: Bourassa Final
ne 2. Gross Utility		End of Test Year	Plant-in- Service	Accumulated Depreciation	AIAC/	Intentionally Left	Ī		at end of
Plant in Service	€9	14,546,128	25,531			DIATIK	Blank		Test Year
Less: Accumulated Depreciation		4,788,169		383				↔	14,571,659
Net Utility Plant in Service	↔	\$ 656,757,6	25,531	\$ (383) \$, 6	e.	e		
Less: Advances in Aid of Construction		374,236				•	·	6	9,783,107
Contributions in Aid of Construction (CIAC)		632,418							374,236
Accumulated Amort of CIAC		(346,223)							632,418
Customer Meter Deposits Accumulated Deferred Income Taxes					,				(346,223)
Plus: Unamortized Finance Charges Prepayments Materials and Supplies Allowance for Cash Working Capital									
Total	es l	9,097,529 \$	25,531 \$	(383) \$		· ·	S	G	- 0 422 677

RECAP SCHEDULES: B-1

SUPPORTING SCHEDULES: B-2, pages 3-5 E-1

			Pima UtilityC Test Year El	Pima UtilityCompany - Water Division Test Year Ended December 31, 2010	ision 010			Exhibit	
			Original Cost Kat Adju	Original Cost Kate Base Proforma Adjustments Adjustment Number 1	ıstments			Page 3 Witness: Bourassa	
Line			<u>م</u> ا	Plant-in-Service					
<u>-</u>				<	í	Adjustments			
01 60			Direct	C I	m i	OI		Ш	
4	Acct.		Adjusted		Intentionally	Intentionally	Intentionally	Intentional	Rebuttal
2	o N	Description	Cost	Capitalized	Left	Left	Left	Left	Adjusted
9 1	301	Organization Cost	, 3	Expenses	Blank	Blank	Blank	Blank	Cost
~ 00	302	Franchise Cost Land and Land Rights	. !						
6	304	Structures and Improvements	97,637						•
10	305	Collecting and Impounding Res.	315,125						97,637
= €	306	Lake River and Other Intakes	•						31,5125
7 5	308	Wells and Springs Infiltration Galleries and Tunnels	606,699	3,902					
4	309	Supply Mains	•						610,601
5 ;	310	Power Generation Equipment							
9 1	311	Electric Pumping Equipment	2,263,801	5 037					• •
<u> </u>	320			500'0					2,269,738
61	320.2	Chemical Solution Ecodor	•						. '
8	330		58,255						
21	330.1								58,255
2 2	330.2		73 937						1 100 107
8 8	331		2,916,048						73 937
2, 2,	334	Services	4,709,148	15,692					2,916,048
7 7 8	335	Hydrants	923,202						4,724,840
27	336	Backflow Prevention Devices	887,381						923,202
8 8	339	Other Plant and Misc. Equip.							887,381
8 P	340	Office Furniture and Fixtures	4,239						•
3 6	341	Computers and Software	28,479						4,239
32	342	Stores Equipment	61,635						28,479
33	343	Tools and Work Engineer							61,635
æ	344	Laboratory Equipment	134,506						
35		Power Operated Equipment	124.899						134,506
3, 20	346	Communications Equipment	238,939						124.899
88	348	Miscellaneous Equipment Other Tangible Plant	•						238,939
39									
40		TOTALS	\$ 14 546 100 e	- 1					•
			14,340,128	25,531 \$	↔				14 571 850
42 43 9	Plant-in-{	Plant-in-Service per Direct					•	•	14,571,039
	ncrease	Increase (decrease) in Plant-in-Service						€	14,546,128
45 46 A	djustme	Adjustment to Plant-in-Service						\$	25,531
47								•	
	SUPPORTING B-2, pages 3.1	SUPPORTING SCHEDULES B-2, pages 3.1						A	25,531
9 9	-2, page	b-2, pages 3.2-3.20							

Pima UtilityCompany - Water Division Test Year Ended December 31, 2010 B-2 Adjustment 1 - A Capitalized Expenses

Exhibit Final Schedule B-2 Page 3.1 Witness: Bourassa

Line	Plant			
No.	<u>Acct</u>	<u>Description</u>		<u>Amount</u>
1	307	Wells and Springs	\$	3,902
2	311	Electric Pumping Equipment		5,937
2 3	333	Services		15,692
4				
5		Total	\$	25,531
6				
7				
8	Increase i	in Plant-in-Service	\$	25,531
9				
10				
11				
12				
13				
14				
15				
16	Reference	e/Supporting Schedule		
17	Staff Rate	Base Adjustment No. 1, Schedule CS	B-4	
18				
19				
20				
21				
22				
23				
24				
25				

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.2 Witness: Jones/Bourassa

			_	Per Dec	Per Decision No. 58743 (1993 Account Numbers)	1993 Account Nu	imbers)	Current Books	Books	Conform	Conform to Decision No. 58743	58743
_	NARUC		Allowed	Company	Order	Order	Accum.	G/L	NARUC	Correction	Corrected	Accum.
Line /	Account		Deprec.	Plant at	Adopted	Plant at	Deprec. At	Plant at	Plant at	to Plant	Plant at	Deprec. At
No.	ġ.	Description	Rate	12/31/1992	Adjustments	12/31/1992	12/31/1992	12/31/1992	12/31/1992	Balance	12/31/1992	12/31/1992
-	301	Organization Cost	0.00%						•		,	
2	302	Franchise Cost	%00.0					•	•		,	•
ဗ	303	Land and Land Rights	0.00%	92,551		92,551		92,551	92,551		92,551	,
4	304	Structures & Improvements	3.00%	63,366		99:366	_	63,366	63,366		63,366	27,823
2	305	Collecting & Impounding Reservoirs	3.00%			,		•	•		•	
9	306	Lake, River, Canal Intakes	3.00%					٠	•			
7	307	Wells & Springs	3.00%	153,447		153,447		153,447	153,447		153,447	67,375
œ	308	Infiltration Galleries	3.00%			,		•	•		•	
6	309	Raw Water Supply Mains	3.00%			,		,	•			
10	310	Power Generation Equipment	3.00%					,	,			
Ξ	311	Pumping Equipment	3.00%	111,953		111,953		116,953	204,563		204,563	89,819
12	320	Water Treatment Equipment	3.00%						,			
13	320.1	Water Treatment Plants	3.00%								•	•
4	320.2	Solution Chemical Feeders	3.00%					٠	19,839		19,839	8,711
15	330	Distribution Reservoirs & Standpipes	3.00%	300,045	13,200	313,245		310,605	•			
16	330.1	Storage Tanks	3.00%			•			215,634		215,634	94,681
17	330.2	Pressure Tanks	3.00%						10,000		10,000	4,391
18	331	Transmission & Distribution Mains	3.00%	1,080,106	2,640	1,082,746	_	1,082,746	1,100,025		1,100,025	482,998
19	333	Services	3.00%	521,965	5,280	527,245	-	521,965	527,245		527,245	231,502
20	334	Meters	3.00%	162,498		162,498		167,778	162,498		162,498	71,350
21	335	Hydrants	3.00%	425,810	2,640	428,450	_	428,450	428,450		428,450	188,123
22	336	Backflow Prevention Devices	3.00%			,		١			٠	,
23	339	Other Plant & Misc Equipment	3.00%					•	,		٠	•
24	340	Office Fumiture & Equipment	3.00%		2,640	2,640		84,981	2,640		2,640	1,159
52	340.1	Computers & Software	3.00%					•			,	,
56	341	Transportation Equipment	3.00%	34,947		34,947			14,826		14,826	6,510
27	345	Stores Equipment	3.00%					,	,		•	
28	343	Tools, Shop & Garage Equipment	3.00%	64,874		64,874	_		26,196	15,121	41,317	18,141
53	344	Laboratory Equipment	3.00%						•		,	,
30	345	Power Operated Equipment	3.00%			•		•	•		•	,
31	346	Communication Equipment	3.00%					•	1,561		1,561	989
32	347	Miscellaneous Equipment	3.00%					•	•		•	
33	348	Other Tangible Plant	3.00%			,		•	•		•	•
34		Const. Work in Progress		147,000	(147,000)	•						_
32		0 4404		0.450	1000 0001	000 100 0	4 000 000	***	10000	100	000 100 0	4 000 000
8		IOIALS		3,158,562	(120,600)	3,037,962	1,293,269	3,022,841	3,022,841	15,121	3,037,962	1,293,269

Pima Utility Company - Water Division Plant Additions and Retirements

												Final Schedule B-2 Page 3.3	3-2
												Witness: Jones/Bourassa	Bourassa
	NARUC		7 11	i				19	1993				
Line	Account		Depres	Plant	100	Adjusted	. Plant		Adjusted				
No.	No.	Description	Rate	(Per Books)	Adjustments	Plant Additions	Retirements (Per Books)	Retirement Adjustments	Plant Retirements	Salvage A/D Only	Depreciation	Plant	Accum.
	50	O mailtain and									Calculated	Dalarice	Deprec.
- 6		Organization Cost	0.00%	ı	,	•	•	,	,				
7		Franchise Cost	0.00%	•	•			•		•		1	•
3		Land and Land Rights	0.00%		,	ı	•	•		•	•	•	•
4	Š	Structures & Improvements	3 00%	1	,		,	•	,	•	•	92,551	•
S		Collecting & Importaging Description	3.00%	•	,	ı	1	Ď		1	1.901	63.366	29 724
		Take Diver Control and Reselvoils	3.00%		•	•			,	•			1
۰ د		Lake, Kiver, Canal Intakes	3.00%	•		•	•		•	•		,	ı
- (wells & Springs	3.00%	•	•	•	•	•		ı			•
x		Infiltration Galleries	3.00%			,			•	•	4,603	153,447	71,978
6		Raw Water Supply Mains	3.00%	٠			•			•	•	,	•
0	310	Power Generation Equipment	3 00%	,	ı					•	•	,	1
=	311	Pumping Equipment	300%	•	•	•	ı	•	•	•	•	٠	•
12		Water Treatment Equipment	2000				•	•		,	6.137	204 563	95 956
		Water Treatment Direct	800.5			•	•		•	•	. •		55
	220.2	Variet Healthern Flams	3.00%	•	•	•		•			,		
		Solution Chemical Feeders	3.00%	•	•	ı	•		•	•	505	, 000	' 0
2 5		Distribution Reservoirs & Standpipes	3.00%	•		ı		٠	•	i	8	800'81	908,8
₽!	330.1	Storage Tanks	3.00%	•		•	•	•	1	•			•
- :		Pressure Tanks	3.00%			,	•		•	•	604,0	215,634	101,15
∞		Transmission & Distribution Mains	3.00%	,	,	,		•	ı		300	10,000	4,69
19		Services	3.00%	,		, ,	,	,	•	•	33,001	1,100,025	515,999
20		Meters	3.00%	8 444		. 0		•		•	15,817	527,245	247,319
21		Hydrants	3.00%	; ,		o o		•		,	5,002	170,942	76,352
22	336 B	Backflow Prevention Devices	3 00%	•		,	,	•	•	•	12,853	428,450	200,976
23		Other Plant & Misc Equipment	3 00%	•		•	•		•				•
24	340 C	Office Furniture & Equipment	3 00%		•		•	•		•		•	•
	340.1 C	Computers & Software	300%	ı	1		ı	•	•	•	79	2,640	1,238
56	341	Transportation Equipment	3.00%	0 750		. ;				į	4	ı	
72	342 S	Stores Equipment	3,00%	9,19	,	69/6	,	,	•	1	591	24,585	7.101
82	343 T	Tools, Shop & Garage Equipment	3 00%	Ī	•	ı	•	i		•	•		•
59		Laboratory Equipment	300%	•	ı	,		7,700	7,700	•	1,124	33,617	11,565
2	345 P	Power Operated Equipment	300%	•	,	1		,	•	1	•	,	. '
31		Communication Equipment	8 20 6	,	Ī		į	,	,	,	,	,	•
2		Miscellaneous Foliament	00.0		•		•		,		47	1.561	733
13		Other Tancible Plant	2000		•	1	•	•		ı			}
7	_	Const Work in Drogress	3.00%	•	•	ı	1	1	ı	,	,	,	
. 15	,	ocial viole in Tourist											1
36	F	TOTALS		10 303									
		-											

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.4 Witness: Jones/Bourassa

Ž	NARUC						2	100				
Line Acc	Account	Allowed	Plant		Adjusted	Plant		Adjusted				
		Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvavies	Depression	1	,
	<u>Vescription</u>	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Accum. Deprec.
1 301	O1 Organization Cost	0.00%	,	,								
2 302	32 Franchise Cost	0.00%	1	•	1	1			•	•		٠
3 303	33 Land and Land Rights	0.00%				ı	•	1	•	•	٠	1
4 304	34 Structures & Improvements	3 00%		•	•	•			•	•	92,551	•
5 305		3,00%		•	1	,	•	•	1	1,901	63,366	31.625
906		300.8	•		•	•	•	•	•	•	. •	
7 307		3.00%	•	ı	1		1		,	,	•	į
8 308		3.00%	ı	,		•	1	٠	1	4.603	153 447	76 582
9 309		3.00%		•	•		•	•	•	. •	•	10010
10 310		8.00%	•	ı			•	,	•	•		
11 311		3.00%	. :		•		,			•	,	
		3.00%	68,234	(10,847)	57,388	ı	5,672	5,672	•	6.913	256 278	- 07 407
•		3.00%	•	•				•	•	5	2007	161'16
		3.00%	•	,	•		•	,	ı			,
		3.00%	,	•	•	•	3,439	3.439		244	, 40	, ;
	2	3.00%	•	i		•		e e e e e e e e e e e e e e e e e e e	,	1	16,400	6,411
		3.00%	•	•	,	,	. ,				•	,
.,		3.00%	•	•	٠	ı	•	,		6,469	215,634	107,619
		3.00%	96,895	,	96 895	•		•	•	300	10,000	4,991
		3.00%		•	20,00	1	,		•	34,454	1,196,920	550,453
	4 Meters	3.00%	39 118		, 00		•	•		15,817	527,245	263,137
	5 Hydrants	3.00%	14 400		39,110	,		•	•	5,715	210,060	82,067
	6 Backflow Prevention Devices	3.00%	2	•	904.			į		13,069	442,850	214,046
23 339		3.00%		,		•		,	•		•	. •
24 340	-	3.00%	•	•		•	•	,	1	•	•	,
25 340.1		3 00%		•		ı		,	•	6/	2,640	1,317
26 341		3.00%			•	,		•	•	i	,	
27 342	2 Stores Equipment	3.00%			•	•		•	•	738	24,585	7,839
28 343	3 Tools, Shop & Garage Equipment	3.00%	22 414	•		4	ı	•	•	•	•	,
29 344	Ξ	3 00%	•	•	414,77	F	,		•	1,345	56,031	12.910
345	_	3 00%	•	•	1		•			•	,	•
31 346		800.6		,				•	•	•	•	•
		3.00%	1,049		1,649		•	1	•	72	3.210	208
33 348	_	200.0	•	,			•	•		•		}
		3.00%				•			,		,	,
35 4	Const. Work in Progress								,			
9	TOTALS		242 740	140.043								
			242,710	(10.847)	731 863							

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.5 Witness: Jones/Bourassa

	NARIO							20	1995				
eri I	2000		Allowed	Plant		Adjusted	Plant		Adjusted				
٠.			Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Cahrada	- incincing	č	
ġ	<u>8</u>	Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Plant <u>B</u> alance	Accum. Deprec.
_	301	Organization Cost	0.00%										
7	302	Franchise Cost	0000	• •	•	•	1	•	,	•	•	,	,
ဗ	303	Land and Land Rights	%00.0	2002				•	•	•	i	,	•
4	308	Structures & Improvements	2000	90,000		980'¢	•	•	•	•	•	97 637	•
5	305	Collection & Impostration Description	20.00	95,415	•	95,415	,		,	٠	3 332	158 781	24.05
	3 8	Collecting & Impounding Reservoirs	3.00%	•	ıİ.	٠	,	•			300,0	100,001	7c8'#6
0 1	ş	Lake, River, Canal Intakes	3.00%			,			Ī	•	•	•	•
~	307	Wells & Springs	3.00%	205 071		200	•	•	•	•	•	•	1
~	308	Infiltration Galleries	3 00%	1000		170,002		•	•	•	7,679	358,517	84.261
6	309	Raw Water Supply Mains	3.00%	Ī	•	٠				•	•	•	'
2	310	Power Generation Equipment	2000		•		,	•	•	i	•	•	1
-		Dimension Production	3.00%		•	ı	•	•		٠	,		1
- :	- 6	rumping Equipment	3.00%	531,947	(16,125)	515,822		22 955	22 955		1 200	, ,	•
,	320	water I reatment Equipment	3.00%	•			•		200,11	•	190,61	749,145	89,323
33	320.1	Water Treatment Plants	3.00%	٠		•			•	•	•	,	•
4	320.2	Solution Chemical Feeders	3.00%	8.948	,	0700		•	•	•	,	•	•
15		Distribution Reservoirs & Standpipes	3.00%	! '		0,940	,	•		•	929	25,348	7,037
16	330.1	Storage Tanks	3 00%	211 012		, 6			•	•	•	,	•
17	330.2	Pressure Tanks	3 00%	40.924		216,112		i	•	į	9,648	427,546	117,267
18	331	Transmission & Distribution Mains	3.00%	117 738		40,924	•	,	•	•	914	50,924	5,905
19	333	Services	3.00%	42 162		42.463		,	,	•	37,674	1,314,658	588,127
20		Meters	3.00%	16 795		42,102	1			•	16,450	569,407	279,586
_	335	Hydrants	3,00%	34,000	•	16,795	,	•		ŀ	6,554	226,855	88,620
~	336	Backflow Prevention Devices	3 00%	000	•	34,000		•	•	•	13,795	476,850	227,841
~	339	Other Plant & Misc Equipment	3 00%		•	,	,	•	•	•	•	,	1
_	340	Office Furniture & Equipment	3 00%	1		,	•			•	•	•	•
	340.1	Computers & Software	3 00%	ı	,			•	i	•	79	2,640	1.397
56	341	Transportation Equipment	3.00%			•		1	•	,		,	•
	342	Stores Equipment	3,00%	•		1				•	738	24,585	8,576
	343	Tools, Shop & Garage Equipment	300%	054	,	, ;		•	•	•	,	. 1	•
	344	Laboratory Equipment	3 00%	t		405 405	•	•	•	,	1,695	56.985	14.605
		Power Operated Equipment	3.00%	•	•	•	•	•		•	. 1		,
	346	Communication Fourinment	300%	1	Ī	•	,		•	·	1	•	•
_	Ξ	Miscellaneous Equipment	3.00%		•	,	,	•	•	٠	96	3.210	901
	348	Other Tangible Plant	300%	•	i	•	•		•	•	•	'	; ,
8	J	Const. Work in Progress	S 200	1		ı	ı	•		,	•	į	•
		•	_										
		TOTALS	<u>J</u>	1,310,951	(16 125)	1 294 827		1000					
					(21.6.)	7707			330 00				

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.6 Witness: Jones/Bourassa

Particle	Į.	MABILO						במ	286				
Part			Allowed	Plant		Adjusted	Plant		Adiusted				
No Describtion Rate (Per Books) Additions (Per Books) 301 Organization Cost 0.00% 10.033 10.033 Per Books 304 Structures & Improvements 0.00% 10.033 10.033 10.033 304 Structures & Improvements 3.00% 10.033 10.033 10.033 307 Wells & Springs 3.00% 5.895 5.895 5.895 307 Wells & Springs 3.00% 5.895 5.895 5.895 307 Wells & Springs 3.00% 5.895 5.895 5.895 308 Infiltration Calleries 3.00% 5.895 5.895 5.895 310 Power Ceneration Equipment 3.00% 64.372 (9.461) 54.911 320.1 Water Treatment Equipment 3.00% 1.520 1.520 330.2 Pressure Tanks 3.00% 1.520 1.520 330.2 Pressure Tanks 3.00% 1.550 1.550 330.3 Intersiss		count	Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Cahooro	- italia	Č	
301 Organization Cost 0.00% -			Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Plant <u>Balance</u>	Accum. Deprec.
302 Franchise Cost 0.00% 10.	-3		0.00%	ı		•	,						
303 Land and Land Rights 0.00% 10.033 - 1 and and Land Rights 3.00% 10.00% 10.033 - 1 and sulfures & Improvements 3.00% 10.00% - 1 and sulfures & Improvements 3.00% 10.00	2 3		0.00%	•	•	•		•	•	•	•		•
304 Structures & Improvements 3.00% 10.033 - 1	9		0.00%	,	•		• •		•	•		, ;	
305 Collecting & Impounding Reservoirs 3.00% - Lake, River, Canal Intakes 3.00% - 1.86 <th>4</th> <th></th> <th>3.00%</th> <td>10 033</td> <td>•</td> <td>10.033</td> <td></td> <td>•</td> <td>•</td> <td>•</td> <td>• }</td> <td>97,637</td> <td></td>	4		3.00%	10 033	•	10.033		•	•	•	• }	97,637	
306 Lake, River, Canal Intakes 3.00% 5.885 - 307 Wells & Springs 3.00% - - 308 Raw Water Supply Mains 3.00% - - 310 Power Generation Equipment 3.00% - - 311 Pumping Equipment 3.00% - - 320 Water Treatment Plants 3.00% - - 320.1 Water Treatment Plants 3.00% - - 320.2 Water Treatment Plants 3.00% - - 320.1 Water Treatment Plants 3.00% - - 320.2 Value Treatment Plants 3.00% - - - 330.1 Storige Tanks 3.00% 1,520 - - 330.2 Pressure Tanks 3.00% 10,621 - - 331 Transmission & Distribution Mains 3.00% 11,550 - - 332 Pressure Tanks 3.00% 3.00%	3		3.00%		•	20,0		1	•	•	4,914	168,814	39,871
307 Wells & Springs 3.00% 5.895 - 308 Infiltration Galleries 3.00% - - 310 Power Generation Equipment 3.00% - - 311 Pumping Equipment 3.00% - - 320 Water Treatment Plants 3.00% - - 320.1 Water Treatment Plants 3.00% - - 320.2 Water Treatment Plants 3.00% - - 330.1 Water Treatment Plants 3.00% - - 330.2 Water Treatment Plants 3.00% - - 330.1 Storbuse Treatment Plants 3.00% - - - 330.2 Pressure Tanks 3.00% 1,520 - - 331 Transmission & Distribution Mains 3.00% 28,729 - 2 334 Meters 3.00% 11,550 - - - 339 Other Plant & Misc Equipment 3.00%	9		3.00%		,	• 1	•	•	•	1		ı	,
308 Inflittation Galleries 3.00%	7 3	-	3.00%	5 895		, s 805	ı	•		•	• ;	i	'
309 Raw Water Supply Mains 3.00%			3.00%	}		60,0	,	•	•	,	10,844	364,412	95,105
310 Power Generation Equipment 3.00% 64,372 (9461) 5 320 Water Treatment Equipment 3.00% -	6		3.00%	•	,	• 1	•	•	•	ļ	•	•	,
311 Pumping Equipment 3.00% 64,372 (9,461) 5 320 Water Treatment Equipment 3.00% - </td <th></th> <th></th> <th>3.00%</th> <td>•</td> <td>i 4</td> <td>۲</td> <td>•</td> <td>1</td> <td>ŀ</td> <td>,</td> <td>•</td> <td></td> <td>,</td>			3.00%	•	i 4	۲	•	1	ŀ	,	•		,
320. Water Treatment Equipment 3.00%			300%	040 270		, ,		1	,	•	•	•	•
320.1 Water Treatment Plants 3.00% - 5.00%			2000	710,40	(9,401)	54,911				•	23,298	804,056	112,621
320.2 Vivaen Tearlinent Plants 3.00% 1,520 2.30% 1,520 3.00% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,520 2.30% 1,550 2.30% 1,550 2.30% 1,1,550 2.30% 1			3.00%			,	•	•	,	1		•	•
30.0 Solution Chemical Feeders 3.00% 1,520 - 2.300.1 Storage 1.520 - 1		-	3.00%	•	,		,	•		•		į	•
330 Distribution Reservoirs & Standpipes 3.00% 1,520 - 330.1 Storage Tanks 3.00% 1,520 - 330.2 Pressure Tanks 3.00% 70,621 - 7 331 Transmission & Distribution Mains 3.00% 28,729 - 2 334 Meters 3.00% 28,729 - 1 335 Hydrants 3.00% 11,550 - 1 336 Backflow Prevention Devices 3.00% 11,50 - 1 336 Backflow Prevention Devices 3.00% 11,50 - 1 340 Office Furniture & Equipment 3.00% - - - 341 Transportation Equipment 3.00% - - - - 342 Stores Equipment 3.00% - - - - - 344 Laboratory Equipment 3.00% - - - - - 345 <			3.00%		•	1	•		•	•	760	25 340	7 707
330.1 Storage Tanks 3.00% 1,520 - 330.2 Pressure Tanks 3.00% 70 621 - 7 331 Transmission & Distribution Mains 3.00% 70 621 -			3.00%		•		•	,			3	0to,04	161'1
330.2 Pressure Tanks 3.00% 70,621 7 331 Transmission & Distribution Mains 3.00% 70,621 7 333 Services 3.00% 28,729 2 334 Meters 3.00% 11,550 1 336 Hydrants 3.00% 11,550 1 340 Office Furniture & Equipment 3.00% - - 340 Office Furniture & Equipment 3.00% - - 341 Transportation Equipment 3.00% 4,211 (1,423) 342 Stores Equipment 3.00% - - 344 Laboratory Equipment 3.00% - - 345 Power Operated Equipment 3.00% - - 345 Power Operated Equipment 3.00% - - 346 Communication Equipment 3.00% - - 347 Miscellaneous Equipment 3.00% - - 348 Other Tangible Plant			3.00%	1,520	,	1.520	,		1	•	, 6		
331 Transmission & Distribution Mains 3.00% 70,621 - 333 Services 3.00% 28,729 - 334 Meters 3.00% 50,337 - 335 Hydrants 3.00% 11,550 - 340 Diffice Furniture & Equipment 3.00% - - 340 Office Furniture & Equipment 3.00% - - 341 Transportation Equipment 3.00% 4,211 (1,423) 342 Stores Equipment 3.00% 4,211 (1,423) 343 Tools, Shop & Garage Equipment 3.00% 2,125 - 345 Power Operated Equipment 3.00% 2,125 - 346 Communication Equipment 3.00% 2,125 - 348 Other Tangible Plant 3.00% - - 348 Other Tangible Plant 3.00% - - 348 Other Tangible Plant 3.00% - - 350%			3.00%	. '	,	} '	,	•	,		12,849	429,066	130,116
333 Services 334 Meters 335 Hydrants 336 Hydrants 339 Other Plant & Misc Equipment 340 Office Furniture & Equipment 340 Office Furniture & Equipment 340 Office Furniture & Equipment 340 Computers & Software 341 Transportation Equipment 342 Stores Equipment 343 Tools, Shop & Garage Equipment 344 Laboratory Equipment 345 Power Operated Equipment 346 Communication Equipment 347 Miscellaneous Equipment 348 Other Tangible Plant 300% 2.125 348 Other Tangible Plant 300% 3.00% 348 Other Tangible Plant 3500% 3.00% 3500% 3.00% 348 Other Tangible Plant 3500% 3.00% 3500% 3.00% 3500% 3.00% 3500% 3.00% 3500% 3.00% 3500% 3.00% 3500% 3.00% 3500% 3.00% 3500% 3.00% 3500% 3			3.00%	70 621	ļ	70.621		•	•	•	1,528	50,924	7,433
334 Meters 3.00% 56.337 56.337 56.337 56.337 56.337 56.337 56.337 77.20			3.00%	28 729	, ,	00,07		•	•	•	40,499	1,385,279	929,626
335 Hydrants 3.00% 11,550 11,550 339 Other Plant & Misc Equipment 3.00% 1,550 1 340 Office Furniture & Equipment 3.00% 1 1 340 Transportation Equipment 3.00% 8,000 1 341 Transportation Equipment 3.00% 4,211 (1,423) 342 Stores Equipment 3.00% 4,211 (1,423) 344 Laboratory Equipment 3.00% 2,125 - 345 Power Operated Equipment 3.00% 2,125 - 346 Communication Equipment 3.00% 2,125 - 347 Miscellaneous Equipment 3.00% - - 348 Other Tangible Plant 3.00% - - 348 Other Tangible Plant 3.00% - - 348 Other Tangible Plant 3.00% - - 348 Const. Work in Progress - - - -			300%	50,337		67/07	•	•	•	•	17,513	598,136	297,100
336 Backflow Prevention Devices 3.00% 1.550 339 Other Plant & Misc Equipment 3.00% - - 340 Office Furniture & Equipment 3.00% - - - 340.1 Computers & Software 3.00% - - - - 341 Transportation Equipment 3.00% 4,211 (1,423) 342 Laboratory Equipment 3.00% 4,211 (1,423) 346 Laboratory Equipment 3.00% 2,125 - 346 Communication Equipment 3.00% - - 347 Miscellaneous Equipment 3.00% - - 348 Other Tangible Plant 3.00% - - Const. Work in Progress - - - - TOTALS TOTALS - - -			3.00%	11 550	•	50,337	•	•	•	•	7,561	277,192	96,181
339 Other Plant & Misc Equipment 3.00% 3.0			300%	000	•	11,550		•	•	1	14,479	488,400	242,320
340 Office Furniture & Equipment 3.00% 3.0		_	3 00%	. ,	•	,	•		,	•	1	,	•
340.1 Computers & Software 3.00% 341 Transportation Equipment 3.00% 342 Stores Equipment 3.00% 343 Tools, Shop & Garage Equipment 3.00% 344 Laboratory Equipment 3.00% 345 Power Operated Equipment 3.00% 346 Communication Equipment 3.00% 347 Miscellaneous Equipment 3.00% 348 Other Tangible Plant 3.00% 348 Other Tangible Plant 3.00% 348 Other Language 3.00%		_	3 00%		,	•	,		•		•	•	1
341 Transportation Equipment 3.00% 8,000 - 3.00% 8,000 - 3.00% 1.0			3 00%	,	•	•			•		43	2,640	1,476
342 Stores Equipment 3.00%			3.00%	8 000		, cc	•	•	ı		. ;	•	1
343 Tools, Shop & Garage Equipment 3.00% 4,211 (1,423) 344 Laboratory Equipment 3.00% 2,125			3.00%		,	90,5	1	•	•	•	828	32,585	9,434
344 Laboratory Equipment 3.00% 2,125 346 Power Operated Equipment 3.00% 2,125 346 Communication Equipment 3.00% 348 Miscellaneous Equipment 3.00% 348 Other Tangible Plant 3.00% Const. Work in Progress TOTALS 257,383 (10,884) 24			3.00%	4.211	(1 423)	2 787	•		,	•	, ;	.	ı
345 Power Operated Equipment 3.00% 2,125			3.00%	•	<u> </u>	i ·		ı	•	•	[¢/'L	59,772	16,356
346 Communication Equipment 3.00%			3.00%	2 125	•	2 425	•	•		•		•	,
347 Miscellaneous Equipment 3.00% - 3.			3 00%		•	6,123	•	1		•	32	2,125	32
348 Other Tangible Plant 3.00%. Const. Work in Progress TOTALS (10.884)			3 00%	1	•	,	,	,	1	1	96	3,210	266
Const. Work in Progress TOTALS (10,884)		_	3 00%	•	,	i		,	•	,	,		•
TOTALS (10,884)		Ī	9	•	,	•	ı	,	•	1	•	,	,
TOTALS (10,884)	5												
(100'01)	9	TOTALS		257.393	(10.884)	246 509							
					(100'01)	200,014				-	137,061	4,789,597	1,685,464

Pima Utility Company - Water Division Plant Additions and Retirements

											Page 3.7 Witness: Jones/Bourassa	Sourassa
CHOVIN	<u></u>						1997	97				l
Line Account		Allowed	Plant		Adjusted	Plant		Adjusted				
	Description	Deprec.	Additions (Per Books)	Plant Adjustments	Plant Additions	Retirements (Per Books)	Retirement Adjustments	Plant Retirements	Safvage A/D Only	Depreciation (Calculated)	Plant	Accum.
301	Organization Cost	7000								The state of the s		Deplec
- 6		%00.0	•	•		•	•		•	•	•	
		0.00%	•	,	ı	•	,	٠	1	ı	,	
303		%00:0	•		,	•		ı	,	•		•
	Structures & Improvements	3.00%	٠	•				•	•	•	97,637	•
5 305		3.00%	•		Ī	1	•	,		5,064	168,814	44,936
906		3 00%	,	•	•	•	•	,	•	•	•	•
7 307	_	300%	•	•	•		•		•	•	•	ij
8 308		2.00%		•	•	1	•	į	•	10,932	364,412	106.038
		3.00%	•		•	1	•	,	•	•	•	. •
		3.00%		•		,	•	,	•	•	,	,
		3.00%	•	•	•		•		•	•	1	
		3.00%	75,492	•	75,492	ı	52.540	52.540	,	24 466	900 200	
	8	3.00%	•	,	•		. 1	! '	•	201.13	971,000	04,047
		3.00%	,	•	•			1		•	•	
•		3.00%	•	1		,			•	· F	, ;	
15 330	Ö	3.00%	•	•	,	•	•		•	99	25,348	8,558
		3.00%	,	٠	•	1	•		1		1	•
``	2 Pressure Tanks	3.00%	,			,			•	12,872	429,066	142,988
	Transmission & Distribution Mains	3.00%	263.564	•	263 564	•		•	•	1,528	50,924	8,960
19 333		3 00%	117.056		447.000	•	•		•	45,512	1,648,843	674,137
20 334		3 00%	35.468		90,711	•		•	•	19,700	715,192	316,800
21 335	Hydrants	3 00%	58 630		33,468	,			•	8,848	312,660	105,029
22 336	Backflow Prevention Devices	3 00%	90,00	•	08,630	•	•	1	•	15,531	547,030	257,852
23 339		3 00%	, ,	,	•	•	•	•	ı	•	1	•
24 340		3 00%		i	ı	•			,	,	i	,
25 340.1		3.00%			,	•	,		•	42	2,640	1,555
26 341	Transportation Equipment	3.00%	17 10B	1	17 100	•	•	•	,	,	•	,
27 342		3 00%	3	•	17,108	•		•	•	1,234	49,693	10,668
28 343		300%	928	,	, 6	i	1		,	•	•	1
29 344	Laboratory Equipment	3.00%	} ,	• ,	976		,		į	1,807	60,700	18,163
30 345	_	3 00%			•	•	•	•	1		•	,
31 346	Communication Equipment	3 00%	00 380	1	, 00	ı		į	•	2	2,125	96
32 347	Miscellaneous Equipment	3 00%	20,'20	,	99,380	,		ì	•	1,587	102,591	2,584
	Other Tangible Plant	3.00%	•		,		•	,	,			•
34	Const. Work in Progress	9	ı	•	•	1		,	•	•	,	,
35												
36	TOTALS		667 626		903 636							
		1	270, 100	•	929'/99	'	52,540	52,540	•	149,985	5,404,683	1,782,910

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.8 Witness: Jones/Bourassa

ΔN	NARIC						2	200				
l in	200	Allowed	Plant		Adjusted	Plant		Adiusted				
	Account	Deprec.	Additions	Plant	Plant	Datirements	O chiral and a	na)enfou				
<u>2</u>	<u>No.</u> <u>Description</u>	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant <u>Ba</u> lance	Accum. Deprec.
-	301 Organization Cost	0000								•		
2	302 Franchise Cost	0000	,	•	•		•	,	1	•	•	,
6	303 Land and Land Rights	0000		•	į			•	•		,	,
4	304 Structures & Improvements	300%	218 067	- 000	' 6		•	•	•	•	97,637	,
5	305 Collecting & Impounding Reservoirs	3.00%	700,017	(200,000)	18,067	•	,	r	1	5,335	186,881	50,271
9	306 Lake, River, Canal Intakes	3.00%	•	•	•	•	ı	•	,	•	•	•
7 3	307 Wells & Springs	300%	- 000	- 004		1	,	,	•	•		
8		800.6	000,000	(000,000)	1	,	17,772	17,772	•	10,666	346,640	98 931
6		3.00%	•		•	•	•	•	,	•		20,00
_		3.00%	•	•	•	1	•	•		•		,
		3.00%	•	•	,	,	•	•	•		ı	
_		3.00%	876,040	(838,888)	37,153	,	1.453	1.453		- 40	- 5	•
	š	3.00%	•	. •	,	,	3	2	•	25,346	862,708	108,440
	_	3.00%	•	•	ı	ì	•					1
14 32	320.2 Solution Chemical Feeders	3.00%	1.163		1 163	•	í	•	•	•	1	
15 3	330 Distribution Reservoirs & Standpipes	3 00%	}	ı	201,		,	•	•	778	26,511	9,336
16 33	330.1 Storage Tanks	3 00%		•	•	ř	,	,	•	•	•	
17 33	330.2 Pressure Tanks	3 00%			•	,	1	•	•	12,872	429,066	155,860
18 33	331 Transmission & Distribution Mains	3.00%	17 011	•	1 044		•	1	•	1,528	50,924	10,488
19 33	333 Services	3 00%	775 75		110,71	•	•	ı	,	49,720	1,665,854	723,858
	334 Meters	3.00%	31 733		115,16	•	•	,		22,019	752,769	338,819
21 3	335 Hydrants	3.00%	2 '	•	51,733	•			•	9,856	344,393	114,885
	336 Backflow Prevention Devices	3.00%		•		•		ı	•	16,411	547,030	274,263
23 33	339 Other Plant & Misc Equipment	3.00%	•	•	1	ı				•	•	•
	340 Office Furniture & Equipment	3 00%	,	ı	,			•	•		•	,
	340.1 Computers & Software	300%	998	,	' 6	•	,	•	í	79	2,640	1,634
	341 Transportation Equipment	300%	14 132	,	800		į	•	•	13	998	13
	342 Stores Equipment	3 00%	1,1	•	14,132	13,223		13,223	İ	1,504	50,602	(1,051)
28 34	343 Tools, Shop & Garage Equipment	3.00%	2 868		, ,	,	•	•	•	•	•	. 1
	344 Laboratory Equipment	3 00%	90,4	1	7,808		•	•	•	1,864	63,568	20.027
	345 Power Operated Equipment	3 00%	2 2 2 8		' '		•	,	•	,	ì	•
	346 Communication Equipment	3000	404 550		2,226	•			,	26	4,352	193
		3.00%	266,101	•	101,552	•			,	4.601	204.142	7 185
		3.00%	•		•	1	,		•		!	3
		3.00%		,			,			Ī	•	•
8 S	Const. Work in Progress							,	•	•		
36	TOTALS		1 R03 236	(1 530 000)	000000							_
			0,500,1	(1,330,666)	254,348	13,223	19.225	32.448		463 600	E 020 500	12,000

Pima Utility Company - Water Division Plant Additions and Retirements

											Final Schedule B-2 Page 3.9	B-2
											Witness: Jones/Bourges	Bourse
¥	NARUC	78000					160	1999				
	Account	Depred	Plant	i	Adjusted	Plant		Adjusted				
oN oN	No. Description	Rate	(Per Books)	Plant <u>Adjustments</u>	Plant Additions	Retirements (Per Books)	Retirement Adjustments	Plant	Salvage	Depreciation	Plant	Accum.
1 3	301 Organization Cost							STORIGING TO	AO ONIV	(Calculated)	Balance	<u>Deprec.</u>
2 3	302 Franchise Cost	90.00%	•	i		,						
3	303 Land and Land Directo	%00.0		1	Ü	•	,	•	F	•	1	
4		%00:0	•		•	•	•		•	•	,	
		3.00%	ı	•	•		•	,	•	•	97,637	
		3.00%	1	•	,	•	•		,	5,606	186,881	55.877
		3.00%	•	•	•	ļ	•	•	•	•	,	i
		3.00%	,	,	,		1		ı	•	,	
		3.00%		,		į		•		10,399	346 640	ţ
		3.00%	. 1	•	ı	•	٠		•	,	040,040	109,331
		3 00%	•				r		,		,	
		800.6		,	•		•	•		•	,	
12 320		200.0	190,/97	(82,615)	114,183	1	5.250	5 250	•	• ;	•	
.,		3.00%	•	•	•	•	}	007'0	•	27,515	971,641	130,705
14 320.2		3.00%	•	•	•	•		•		•	,	
		3.00%	2,825		2.825			,	ı	Ā	r	
٠	2	3.00%	,	,			,		•	838	29,336	10 173
		3.00%	•		,		i	•	•	•	. '	!
		3.00%	957	•	957	•		•		12,872	429,066	168 732
10		3.00%	327,584	٠	327 584	,	•		٠	1,542	51.881	12 030
		3.00%	86 486	, ,	96,1304	,	•	•	٠	54,889	1 993 437	7 2
		3.00%	42 700	•	00,480	,	•	į	,	23 880	100000	118,141
	5 Hydrants	3 00%	92,700	1	42,708	,			,	10,020	639,255	362,699
336	5 Backflow Prevention Devices	300.0	0/8'00		65,970	,		,		278,01	387,101	125,857
3 339		2.00%			•	,	,	•		0,400	613,000	291,663
340		3.00%	,	•	,	,					,	
25 340.1		3.00%	1	•		,	•	•	ı		•	•
		3.00%	4,148	•	4.148	,		ŀ	,	79	2,640	1,713
27 342	Ť	3.00%	1,855	•	1.855	,	•	•	1	88	5,015	101
		3.00%			<u>}</u>			•		1,546	52.457	495
		3.00%	4,595	,	4 595	•		1	•	•		
		3.00%			200,	,	•	•		1.976	68 163	, 60
		3.00%	623			•	í	,	ı		3	42 ,003
		3.00%	3 986		620	•	1	•	•	140	A 07A	
32 347		3.00%		,	3,980	•	,		1	6 184	208 120	2000
88		3.00%	•	•		•		•			200,123	13,309
¥ ;	Const. Work in Progress				1	ı	•		,	•	,	•
35											•	•
	TOTALS	<u> </u>	738,535	(82 615)	668 020							
				,	020,000		5,250	5,250		175,020	200 000	

Pima Utility Company - Water Division Plant Additions and Retirements

Adjusted													Vitness: Jones/Bourassa	Bourassa
Part Adjustment Part Adjustment Part Adjustment Part Adjustment Part Adjustment Part Part Adjustment Part		Cildan							20	00				
No. Description Continued Continue		Account		Allowed	Plant	į	Adjusted	Plant		1 '				
301 Operation Control 0.00% 0.00% 7.384 7.384 97.637 302 Land Land Right 0.00% 7.384 7.384 7.384 97.637 304 Land Land Right 0.00% 7.384 7.384 7.384 6.718 305 Collecting a Improved School 3.00% 191.797 191.797 191.797 191.797 306 Institution a Improved School 3.00% 191.797 191.797 191.797 191.797 307 Mark School 3.00% 3.00% 191.797 191.797 191.797 191.797 308 Institution Calcillates 3.00% 3.00% 2.2777 2.707 1.386 1.386 1.315 301 Value Treatment Equipment 3.00% 2.707 2.707 1.386 1.386 1.511.250 302 School 3.00% 2.707 2.707 1.386 1.386 1.511.250 30.1 3.00% 3.00% 2.707 2.707 1.386 1.386 1.511.250 30.1 3.00% 3.00% 3.00% 3.0		<u> </u>	Description	Rate	(Per Books)	Plant Adjustments	Plant <u>Additions</u>	Retirements (Per Books)	Retirement Adjustments	Plant <u>Retirements</u>	Salvage A/D Only	Depreciation (Calculated)	Plant	Accum.
3.20 Emportation Controlled Cont	-	301	Organization Cost	78000									2	רכי
334 Structures & Improvements 200% 73.854 77.85	7		Franchise Cost	8 20.00	1		•	•	į	•	•		•	•
300 Structure & Improvements 3,00% 73,854 77,85	ო		Land and Land Rights	8000	•		i	1	•		,	,	•	,
360 Collecting Author Characters and Charac	7		Operation of Japanese	0.00%	•	1	•	,		•	,		700 70	•
300 Lack Review Canalitations Reservoires 3,00% state & Springer Spring	יי		Outcomes & Improvements	3.00%	73,854	•	73,854	ı	•	1		. 211	150,18	. ;
307 Water Characteristics 3,00% 191797	, ₍₂		Collecting & Impounding Reservoirs	3.00%	,	•	•	•		,	•	5	200,735	62,592
308 Intrinsic Apply Maints 3,00% 191/397 191/397 197/397	۰ د		Lake, Kiver, Canal Intakes	3.00%	•	•	,	•	1	ı		•	•	•
309 Month Control Equipment 3,00%	- α		Weiss & Springs	3.00%	191,797	•	191,797	•	10,713	10 713	•	12 145	. 103	' '
300 Purpling Equipment 3,00% 3	,		Innitiation Gallenes	3.00%		•	,	,		2 '	Ī	13,113	521,124	111,733
310 Purples Equipment 3.00% 50.7(7) 584.708 45.099 45.099 37.243 1511.250 320 Water Treatment Equipment 3.00% 2.707 2.707 2.707 1.388 45.099 37.243 1511.250 320 Water Treatment Equipment 3.00% 2.707 2.707 2.707 2.707 1.388 1.388 900 30.655 330 Distribution Reservoirs & Standplores 3.00% 2.707 2.707 1.388 1.388 900 30.655 330 Persistent Factor 3.00% 3	n (Raw Water Supply Mains	3.00%	•	•	•	٠				•	•	•
3.11 Purpose Valent Treatment Equipment 3.00% 6.05,426 (20,717) 584,708 45,089 45,089 45,089 1,511,250 3.20 Inchestion Reservoire & Solution Chemical Feeders 3.00% 2.707 2.707 1,388 1,388 900 30,655 3.30 Inchestion Reservoire & Sandpipes 3.00% 2.707 2.707 1,388 1,388 900 30,655 3.30 Inchestion Reservoire & Sandpipes 3.00% 2.707 2.707 1,388 1,388 900 30,655 3.30 Inchestion Reservoire & Sandpipes 3.00% 2.00% 3,654 3,062	2 :		Power Generation Equipment	3.00%	1	•	٠		•	•	•	•		•
3.00 Water Treatment Equipment 3.00% 2.707 2.707 4.308 4.308 37.243 1511.250 3.00 Water Treatment Penins 3.00% 2.707 2.707 1.388 1.388 37.243 1511.250 3.30 Solution Chemical Feeders 3.00% 2.2707 2.707 2.707 1.388 1.388 9.00 30.655 3.30 Pressure Tanks 3.00% 2.2707 2.707 1.388 1.388 90.055 30.655 3.30 Pressure Tanks 3.00% 3.0524 3.0524 3.0524 3.0524 3.0565 72.505 1.388 1.388 1.388 1.388 1.3750 1.388 1.388 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.388 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.300 1.483 1.483 1.483 1.483 1.483	Ξ.		Jumping Equipment	3.00%	605,426	(20.717)	584 708	Ī	- 45,000	, ,	•	,	•	1
320.1 Water Treatment Plants 3.00% 2.707 2.707 1.388 1.388 900 30,655 330.1 Single Tanks 3.00% 2.707 2.707 1.388 1.388 900 30,655 330.1 Single Tanks 3.00% 3.00% 2.707 2.707 1.388 1.388 900 30,655 330.1 Single Tanks 3.00% 3.05% 3.0524 3.05 2.717 951,761 330.2 Single Tanks 3.00% 3.634 3.634 10.000 10.000 1.886 72,565 331 Transmission & Distribution Mains 3.00% 3.00% 3.00% 3.64,769 964,769 10.000 10.000 1.886 72,565 333 Senvices 3.00%			Nater Treatment Equipment	3.00%		,) : :		860'0#	45,089	•	37,243	1,511,250	122,849
320.2 Solution Chemical Feeders 3.00% 2.707 1.388 1.388 9.00 30,655 330.1 Silvotation Reservoirs & Slandplees 3.00% 5.22,695 5.22,695 7.2,695 7.2,605 330.2 Pressure Tanks 3.00% 30,624 30,624 10,000 10,000 1,866 72,505 330.3 Fressure Tanks 3.00% 3,631 3,631 10,000 10,000 1,000 1,236,58 1,237,08 33.3 Ferrorisation & Distribution Mains 3,00% 88.383 68,383 105,370 1,136 1,236,64 <		320.1	Water Treatment Plants	3.00%	•				,	•	•	,		•
330 Distribution Reservoirs & Standpipes 3,00% S22,865 5,22,665 1,300 Distribution Reservoirs & Standpipes 3,00% S22,865 5,22,665 5,22,665 7,300 Distribution Mains 3,00% S22,865 5,22,665 5,22,665 7,569 7,567 900 30,654 30,717 951,7161 900 30,654 900 30,654 900 30,654 900 30,654 900 30,654 900 30,654 900 30,654 900 30,655 900			Solution Chemical Feeders	3.00%	2,707	,	2 707		. 1				•	•
330.1 Stonge Fanks 3.00% 522.695 522.695 20,712 951,761 330.2 330.4 3.00% 3.0524 3.0524 3.0524 3.0524 3.6174 951,761 330.2 330.2 3.00% 5.04769 5.04769 105.370 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.28654 1.28654 1.2866 1.28664 1.28664 1.28664 1.28664 1.28664 1.28664 1.28664 1.28664 1.28664 1.28664 1.28664 1.28664 1.28664			Distribution Reservoirs & Standpipes	3.00%	. '	•	, ·		996,1	1,388	•	006	30,655	9,685
330.2 Pressure Tarks 3.00% 3.0,624		330.1	Storage Tanks	3.00%	522.695		522 EDE	•		,	•	•	•	
331 Transmission & Distribution Mains 3,00% 3,631 3,000 1,866 72,505 333 Services 3,00% 68,383 68,383 68,370 105,370 105,370 1,286 1,300 1,286 1,300 1,128 1,483 1,483 1,483 1,178			Pressure Tanks	3.00%	30,624		30.624	• 1	, 00	- 40 000	•	20,712	951,761	189,444
334 Services 3.00% 504,769 504,769 105,370 59,858 1,997,069 334 Mydrants 3.00% 66,383 66,383 66,383 105,370 105,370 1,589 455,484 335 Hydrants 3.00% 1,483 1,483 1,483 1,839 613,000 340 Office Funiture & Equipment 3.00% 1,7787 1,7787 17,787 1,7787 1,483 <td>∞</td> <td></td> <td>ransmission & Distribution Mains</td> <td>3.00%</td> <td>3,631</td> <td>•</td> <td>3.631</td> <td>•</td> <td>000,01</td> <td>10,000</td> <td>,</td> <td>1,866</td> <td>72,505</td> <td>3,896</td>	∞		ransmission & Distribution Mains	3.00%	3,631	•	3.631	•	000,01	10,000	,	1,866	72,505	3,896
34 Meters Miscellaneous Equipment 3.00% 68.383 68.383 68.383 68.384 45.484 356 Backfurther Verention Devices 3.00% 1.483 1.483 1.236.54 45.484 340 Office Furniture & Equipment 3.00% 1.483	19		services	3.00%	504.769	•	504 769	106 270	•	. !	1	59,858	1,997,069	838,605
335 Hydrants 3,00% 12,639 455,484 336 Backflow Prevention Devices 3,00% 1,483 1,483 1,1390 613,000 340 Other Plant & Misc Equipment 3,00% 1,483 1,483 1,61 4,123 340.1 Computers & Software 3,00% 17,787 17,787 17,787 1,784 1,784 341 Transportation Equipment 3,00% 17,787 17,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,784 1,784 1,784 1,784 1,784 1,784 1,784 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,784 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787 1,787	20		// Veters	3.00%	68 383		60,400	0/6,001		105,370		31,169	1,238,654	288,498
336 Backflow Prevention Devices 3.00% 1.483 1.483 1.61300 339 Other Plant & Misc Equipment 3.00% 1.483 1.483 1.01 4,123 340 Tomputers & Software 3.00% 17,787 17,787 17,787 101 4,123 341 Transportation Equipment 3.00% 17,787 17,787 2,056 2,056 2,056 2,056 2,015 344 Laboratory Equipment 3.00% 52,116 52,116 52,116 6,107 345 Power Operated Equipment 3.00% 3,464 3,464 3,464 3,464 6,296 2,056<	21		lydrants	3.00%	1	• 1	00,303		•		•	12,639	455,484	138,496
339 Other Plant & Misc Equipment 3.00% 1,483 1,483 1,483 100 340 Office Furniture & Equipment 3.00% 1,787 17,787	22		sackflow Prevention Devices	3.00%	•	,		,	1	•	•	18,390	613,000	310,053
340 Office Furniture & Equipment 3.00% 1,483 1483 101 4,123 340.1 Computers & Software 3.00% 17,787 17,777 17,777 17,777 17,777 17,777 17,777 17,777 17,777 17,777 17,777 17,777 17,777 17,777 17,777 17,777 17,777 17,777 17,777	23		Other Plant & Misc Equipment	3 00%	. ,		,	•	•	,	•		•	. '
340.1 Computers & Software 3.00% 17,787 17,777 <td>24</td> <td></td> <td>Office Furniture & Equipment</td> <td>3 00%</td> <td>1 482</td> <td></td> <td>, ,</td> <td></td> <td>į</td> <td>•</td> <td>1</td> <td></td> <td></td> <td>•</td>	24		Office Furniture & Equipment	3 00%	1 482		, ,		į	•	1			•
341 Transportation Equipment 3.00% 17,787 17			computers & Software	3 00%	Pr.	,	1,483		,		,	101	4,123	1.815
342 Stores Equipment 3.00% 17,787 70.244 343 Tools, Shop & Garage Equipment 3.00% 52,116 52,116 52,116 66,107 346 Laboratory Equipment 3.00% 3,464 3,464 57,091 347 Miscellaneous Equipment 3.00% 3,464 6,296 2,11,592 348 Communication Equipment 3.00% 3,464 57,091 349 Tools, Work in Progress 7,00% 7,777 2,066,047 4,062,047	56	•	ransportation Equipment	3 00%	17 787	,	- 17	ı		•	•	150	5,015	252
343 Tools, Shop & Garage Equipment 3.00% 3.00% 52,116 52,116 52,116 52,116 52,116 52,116 52,116 3.404 3.404 3.404 3.404 3.404 3.00% 3.404 3.404 3.404 6.296 2.11,592 347 Miscellaneous Equipment 3.00%	27	•	tores Equipment	3 00%	5		187'11			•	•	1,841	70,244	2.335
344 Laboratory Equipment 3.00% 52,116 52,116 52,116 52,116 52,116 52,116 52,116 52,116 52,116 52,116 52,116 52,116 52,116 52,116 52,116 57,091 346 57,091 3.00% 3,464 3,464 57,091 3.00% 3,464 57,091 3.00% 3,464 57,091 3.00%			ools, Shop & Garage Equipment	3 00%	•	•			1	,	1	ı		,
345 Power Operated Equipment 3.00% 52,116 52,116 931 57,091 346 Communication Equipment 3.00% 3,464 3,464 6,296 211,592 348 Other Tangible Plant Const. Work in Progress TOTALS 2,078,734 (20.17) 2,058,047 4,052,07			aboratory Equipment	300%	•	•		,	2,056	2,056	,	2,014	66,107	21.961
346 Communication Equipment 3:00% 3,464 3,464 3,464 57.091 347 Miscellaneous Equipment 3:00% 3,464 3,464 5.296 211,592 348 Other Tangible Plant 3:00% 2.078 734 (2017) 2,058 047 4,052 20 20 211,592			ower Operated Equipment	3 00%			. :	į	•		•		. '	
347 Miscellaneous Equipment 3:00% 3:464 6:296 211,592 348 Other Tangible Plant 3:00% 2:00%			ommunication Equipment	3,00%	34,110		52,116	•		1	•	931	57.091	1 264
348 Other Tangible Plant 3:00% Const. Work in Progress TOTALS 2:078:734 (2017) 2:068:047 (465:27)			liscellaneous Equipment	200.6	†O†.'5		3,464	•		,	•	6,296	211.592	19 665
Const. Work in Progress TOTALS 2.078.734 (20.717) 2.058.047 (20.717)			ther Tangible Plant	3,00%	•			•	ı	,		. '		,
TOTALS 2078 734 (20 717) 2 068 047 406 200	¥	O	onst. Work in Progress	9.00	•	ı	ı	1		•	•	,		•
TOTALS 2078 734 (2) 717, 2,058,042 (2022)	85													
7 TO TO TO TO TO TO TO TO TO TO TO TO TO	9	F	OTALS	_	2,078,734	(70 717)	200000	010.07						

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.11 Witness: Jones/Bourassa

	NARUC	or or	Alloward	1				8	2001				
Ë	Account	TE TE	2000			Adjusted	Plant		Adjusted				
Š	Š.	Description	Deniec	Additions	Plant	Plant	Retirements	Retirement	Dlom	i			
			Yate 	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	Salvage A/D Only	Depreciation	Plant	Accum.
_	301	Organization Cost	0							A CO	(Calculated)	Balance	Deprec
7	305		8000	•			,	•					
ო	303		%00.0	•	•	٠	•	,	•		•	ı	•
_	307		0.00%		•	•		1	r	•		•	•
-	\$ 8		3.00%	•		1	,		,	•		97 637	
<u>-</u>	302		3 00%		•		•	•		1	7 822	367.096	. :
9	306	_	200.0	,	4	•		1	•		770'	260,733	70,414
7	307	Wells & Springs	2.00%	•		,				•	•		,
α	a C	Spings of the spin	3.00%	5,438	(5,438)	,			•	•	•		,
	8 8	militration Gallenes	3.00%	,				,			15,832	527 724	127 KEE
n :	500	Raw Water Supply Mains	3.00%		•	•	•	•	•	,	. •		200,13
₽ 	310	Power Generation Equipment	3 00%					,		ı		•	,
=	311	Pumping Equipment	200.0	. !		,	•		•		•	•	,
12	320	Water Treatment Equipment	3.00%	95,274	(47,141)	48,134		200	9	1	•		,
13	320 1		3.00%			,	•	8	900	•	46,052	1,558,883	168,401
;	0.000	-	3.00%	•						•	•		
<u> </u>	320.2		3.00%	713	(745)	,	1	•	4	•		,	•
<u>د</u>	ဓ္ဌ	Distribution Reservoirs & Standpipes	3 00%	2	(617)	,	•	•	•	,	020		
16	330.1		2000			,			•		076	30,655	10,605
11	330.2		8	,		•	•			1	•		•
2	33		3.00%	•		,	•				28,553	951,761	217,997
. 0	3 6	Commission & Distribution Mains	3.00%	,	•	,		•			2,175	72,505	6.071
2 8	3	Services	3.00%	740.222		740.322	, ,,,,,		•	٠	59,912	1.997.069	898 517
3	4	Meters	3.00%	83.430		777041	8/1,/11		117,178	,	46 505	1 961 600	10,000
21	332	Hydrants	3.00%	054'50	•	83,430	•	,		•	14 916	1,001,096	217,825
52	336	Backflow Prevention Devices	2000	•		,		•	•		0.0.4	416,850	153,412
23	339	Other Plant & Misc Follinment	3.00%			,	•		,	•	18,390	613,000	328,443
54	340	Office Furniture & Equipment	3.00%	•		•	•			•		•	
25	340	Computers & Community	3.00%	•	•	,	,		•	•	,	ı	•
36	341	Transplacing a Sollware	3.00%	•	•	,	ļ			•	124	4,123	1,939
2 2	343	Store Carlon Equipment	3.00%	2,907	•	2 907	1	•	•	,	150	5,015	402
2 5	7 6	Stores Equipment	3.00%	•	,	; ;	,		•	,	2,151	73,150	4 486
3 6	2	l ools, Shop & Garage Equipment	3.00%	16.665	1	1000			r	•	,	. •	2
R)	84 44	Laboratory Equipment	3.00%	<u>.</u>	•	000,01					2 233	82 774	
용	345	Power Operated Equipment	300%		•			•	•			111,20	C81,47
31	346	Communication Equipment	200.5	53,455	1	53,455		,			, ,		,
32	347	Miscellaneous Forginger	3.00%	3,844	,	3,844	•	,		•	5,515	110,546	3,778
33	348	Other Tanaith Diam	3.00%		ı	,	٠		•	•	6,405	215,437	26,070
7	!		3.00%			,			ı		,	•	,
5 4		Const. Work in Progress							•	,	•		•
8 8													ļ
g g		TOTALS	L	1.001.949	(53 202)	048 657							_
					(20,202)	340,037	117,178	200	117,678		254,655	9 001 623	2 250 420

254,655 9,001,623 2,260,120

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.12 Witness: Jones/Bourassa

Delicación Del	_	NARUC	SUC .						100	2002				
1 20 Comparison Coefficient Plant Reterement Plant Plant Reterement Coefficient Plant Reterement Coefficient Plant Reterement Coefficient	Ē		onut	Allowed	Plant		Adjusted	Plant	1					
20 Operation Cost Cost	_			Deprec.	Additions	Diané		· ·		Adjusted				
2 30 Organization Cost 0.00% 1.500	2 			Rate	(Per Books)	Adjustments	Additions	(Per Poole)	Retirement	Plant	Salvage	Depreciation	Plant	Accum
2.02 Furnition Costs of Costs	_	ć		_				T CI DOOKS	Adjustments	Retirements	AVD Only	(Calculated)	Ralance	
2. 20. Secretarise Cast of Conference Cast of Cast	-	3		76000									Tall line	CEDIAC.
3.30 Luda dela Checker & Indoorwented Checker	~	Ö,		2000	•			,	•	•				
4 304 Shirothees & Improvements 3.00% 1.500 1.50	ო	ဗိ	_	8000	•	•	,	•				•		•
200 Collecting & Impounding Reservoirs 3.00% 1.500 1	4	ď.		800.0		•	•	•		•	•	•	•	•
300 Late, Marker Spanning Reservoirs 3.00% 300 Late, Marker Spanning Reservoirs 3.00% 301 Power Camarillanders 3.00% 302 Marker Transmitted Parish 3.00% 303 Power Camarillander Spanning Reservoirs & Standing	ı,	2 2		3.00%	_	,	1500		•	•	•		97,637	_
207 Value & Springs 3.00% 287.579 287.779 3.00%	•	Ś		3.00%	_		200'-		•	į	,	7.845	262 236	
7 307 Reservatives 300% 229,579 (16,179) 76,103 27,211 27,214 15,822 527,724 3.00 Hillmation Calledian 3,00% 22,100 22,210 (16,179) 76,103 27,211 27,211 47,500 1,607,775 1,500 3.00 Power Cemeralization Equipment 3,00% 82,280 (16,179) 76,103 27,211 27,211 47,500 1,607,775 1,500 3.00 Water Treatment Plants 3,00% 8,814 6,814 6,814 8,814	ه	క్ల	_	300%	_	•	•				•	2	404,433	867,87
8 309 Interface of a control collections and collections and collections and collections and collections and collections and collections and collections and collections and collections and collections and collections and collections are collected as a collection of collections and collections are collected as a collection and collections are collected as a collection of collections and collections are collected as a collection of collections and collections are collected as a collection of collections are collected as a collection of collections are collected as a collection of collections are collected as a collection of collection and collections are collected as a collection of collection of collections are collected as a collection of collection and collection of collection are collections are collected as a collection of collection and collection are collection as a collection of collection and collection are collection are collection as a collection are collection as a collection are collection as a collection are collection are collection are collection are collection are collection are collection are collection are collection are collection are collection are collection are collection are collected as a collecti	_ 1	30.		8.00.0		•	ı	•	•			•	•	Ů
310 Percentation Captainest 3,00% 3,00		308		3.00%		(287,579)	•	•		•				•
3 Pumping Edyphenia 3.00% 92,280 (16,178) 76,103 27,211 27,211 47,500 1,607,775 3.00% 3.	• •	5 6		3.00%	•			1	•	•	•	15,832	527.724	143 306
3.00 Meter Treatment Equipment 3.00% 9.2.280 (16,178) 76,103 27,211 27,211 47,500 1,607,775 1 2.30 Weter Treatment Equipment 3.00% 92,280 (16,178) 76,103 27,211 27,211 47,500 1,607,775 1 3.30 Short-Decision Subminisher Teachers 3.00% 6,814 6,814 6,814 7,1064 2,275 2,275 2,275 2,275 30,685	» :	Š		3.00%			•	•			•	٠		200
1 311 Pumping Equipment 3.00% 92.280 (16.178) 76.103 27.211 27.211 47.500 1.607.75 1.60	9	310		300%			•	•						•
2 3.00 Water Treatment Equipment 3.00% 30.0% 92.280 (16.178) 76.103 27.211 27.211 47.500 (16.775) 4.7500 (16.775) 3 3.02 June Treatment Equipment Panels 3.00% (16.178) 76.103 72.211 27.211 27.211 47.500 (16.775) 47.500 (16.775) 5 3.01 Distribution Reservoirs & Standpipes 3.00% (16.178) 6.814 6.814 6.814 6.814 6.814 7.104 7.105 </th <th>=</th> <th>311</th> <th></th> <th>8 5</th> <th></th> <th>•</th> <th>•</th> <th></th> <th>,</th> <th></th> <th>1</th> <th>•</th> <th></th> <th>•</th>	=	311		8 5		•	•		,		1	•		•
3.20.1 Water Transmist Equipment 3.00% 1.07775 47500 1,67775 47500 <	12	320		3.00%	92,280	(16,178)	76,103	•	27 244		•		,	
4 30.2 Longer Inativation Reservoirs & Standpiese 3.00% 3.00% 6.814		200		3.00%	•	•			117'17	27,211	•	47,500	1.607.775	188 600
4 300 bit Multiple Roders 3.00 bit Roders <	2 :	920		3.00%	į		1					. •		060'001
5 300 Distribution Reservoirs & Standpipes 3.00% 6.814 8.82 </th <th><u> </u></th> <th>320</th> <th></th> <th>3 00%</th> <th>•</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>•</th> <th></th> <th>,</th> <th>•</th>	<u> </u>	320		3 00%	•						•		,	•
6 330.1 Storage Tanks 3.00% 6,814 6,814 6,814 6,814 8.81	5	330		2	•	•	•	,				•	,	•
7 330.2 Pressure straints size of Lanks 3.00% 6.814 6.814 6.814 6.814 6.814 6.814 6.814 6.814 6.815 28.655 998,575 2 2.175 7.2505 2.175 7.2505 2.277,323 998,575 2 2.815 2.277,323 998,575 2 2.277,323 998,575 2 2.277,323 998,575 2 2.277,323 998,575 2 2.277,323 998,575 2 2.277,323 998,575 2 2.277,323 998,575 2 2.200,244 2.000 1.004 6.03,899 2.200,244 2.200,244 9.004 6.008 1.704 6.03,899 2.200,449 3.304 8.33449 9.449 2.000 2.000 1.004 9.334 9.004 9.334 9.004 <th< th=""><th>16</th><th>330</th><th></th><th>3.00%</th><th></th><th>•</th><th>•</th><th></th><th></th><th></th><th></th><th>920</th><th>30,655</th><th>11.525</th></th<>	16	330		3.00%		•	•					920	30,655	11.525
3.30.L Pressure Tanks 3.00% 2.30.254 2.0.15 2.0.11 2.0.14 4.1.23 3.0.04 4.1.23 3.0.04 4.1.23 3.0.04 4.1.23 3.0.04 4.1.23 3.0.04 4.1.23 3.0.04 4.1.23 3.0.04 4.1.23 3.0.04 4.1.23 3.0.04 4.1.23 3.0.04 3.0.04 4.1.23 3.0.04 3.0.04 3.0.04 <t< td=""><th></th><td>3</td><td></td><td>3.00%</td><td>6.814</td><td>1</td><td>770</td><td>•</td><td></td><td>•</td><td></td><td>,</td><td></td><td></td></t<>		3		3.00%	6.814	1	770	•		•		,		
331 Transmission & Distribution Mains 3.00% 230,254 231,252 230,254 231,252 231	= ;	7		3.00%	•		*10°0			•		28 655	269 675	
9 333 Services 200,244 1,105,94 1,105,94 61,379 63,306 2,27,333 9 3.34 Meters 3,00% 61,974 574,324 71,094 17,094 63,399 2,273,333 9 2.35 Hydrants 3,00% 61,974 61,974 61,974 61,974 61,974 61,374 61,974 61,374 61,374 61,374 61,374 61,374 61,374 61,374 61,374 61,374 61,374 61,374 61,374 61,374 61,374 61,374 61,374 60,883 17,087 60,883 17,087 60,883 17,087 60,883 17,087 700,449 33,944 60,883 17,087 700,449 33,944 89,449	22	33		300%	10000	•					•	2,000	6/000	746,652
0.334 Meters 3.00% 574,324 (1,979 10,04) 514,324 71,094 71,094 71,094 71,094 63,369 2,364,928 2.227,323 36,4928 2.355 Hydrants 3.00% 89,449 89,449 89,449 89,449 70,000 2,000 2,000 19,702 700,449 2.000 2,000 2,000 19,702 700,449 17.094 60,883 2,364,928 2.39 Cliter Plant & Misc Equipment 3,00% 340 70,000 3,00% 340 70,000 3,00% 340 70,000 3,00% 340 70,000 3,00% 340 70,000 3,00% 32,144 32,172 1.572 7179 62,792 38,000 2,160 77,211 1.572 71,174 3,00% 3,00	19	333		0.00	407,067	•	230,254	,	•	,		6/1/2	72,505	8,246
3.35 Hydrans 3.00% 61,979 61,979 71,034 63,389 2,364,928 3,364,928 3,364,928 3,360% 89,449 89,449 2,000 2,000 17,097 600,833 3,364,928 3,300% 3,300% 3,300% 3,300% 3,300% 3,300% 3,300% 3,300% 3,300% 3,300% 3,300% 3,300% 3,300% 3,300% 3,316 3,3	20	334		3.00%	574,324		574,324	71.094	,	74 00 4		63,366	2,227,323	961,883
2 336 Backflow Prevention Devices 3.00% 89,449 89,449 2.000 2.000 17,097 600,833 3 Other Plant & Misc Equipment 3.00% 61,853 61,853 60,613 2,179 62,792 38,000 2,180 72,211 3 Other Plant & Misc Equipment 3.00% 61,853 60,613 2,179 62,792 38,000 2,180 72,211 342 Stores Equipment 3.00% 1,572 1,572 38,000 2,180 72,211 345 Post Coperated Equipment 3.00% 1,572 1,572 38,000 2,180 72,211 345 Post Coperated Equipment 3.00% 2,144 2,144 6,976 6,976 6,976 84,343 346 Other Tangible Plant 3.00% 2,144 2,144 6,976 6,976 6,976 6,376 6,391 2,10,604 348 Other Tangible Plant 3.00% 2,144 2,144 6,976 6,976 6,376 6,391	21	335		3.00%	61,979		61,979	. •		1001	•	63,399	2,364,928	210,131
340 Office Furniture & Equipment 3.00% 19.702 700.449 340 Office Furniture & Equipment 3.00% 15.70 1.572 1	22	336		3.00%	89,449		89 449			•		17,097	600,893	170 509
3.339 Other Plant & Misc Equipment 3.00%	1 8	3 8		3.00%	1			•	2,000	2,000	•	19.702	700 440	240 440
340 Office Furniture & Equipment 3.00% 1.24 4.123 340.1 Computers & Software 3.00% 61,853 61,853 60,613 2,179 62,792 38,000 2,180 72,211 343 Tonois, Shop & Garage Equipment 3.00% 1,572 1,572 1,572 2,144 2,144 6,376 6,376 84,343 345 Power Operated Equipment 3.00% 2,144 2,144 6,376 6,376 84,343 346 Communication Equipment 3.00% 2,144 2,144 6,376 6,376 6,376 6,391 210,604 347 Miscellaneous Equipment 3.00% 2,144 2,144 6,376 6,376 6,391 210,604 348 Other Tangible Plant 3.00% 1,409,747 (303,756) 1,105,991 131,707 38,366 170,073 38,000 281,158 9,337,541 2,44	3	338		3 00%					•	•		1	6.00	346,145
340.1 Computers & Software 3.00% 61.853 60.613 2,179 62,792 38,000 2,180 72,211 34.1 Transportation Equipment 3.00% 61.853 60.613 2,179 62,792 38,000 2,180 72,211 34.2 Stores Equipment 3.00% 1,572 1,572 1,572 84,343 34.2 Laboratory Equipment 3.00% 2,144 2,144 2,144 2,144 3,316 110,546 34.7 Miscellaneous Equipment 3.00% 2,144 2,144 2,144 6,976 6,976 6,976 6,976 34.8 Other Tangible Plant 3.00% 1,409,747 (303,756) 1,105,991 131,707 38,366 170,073 38,000 281,158 9,937,541 2,44	54	340		3 00%	,	ı	•	,	•	,	,	•		•
341 Transportation Equipment 3.00% 61,853 61,853 60,613 2,179 62,792 38,000 2,180 72,211 3.00% 1,572 1,572 1,572 3,00% 1,572 1	52	340.1		8 200.0		•	i	,		,		. ;		•
342 Stores Equipment 3.00% 61,853 61,853 60,613 2,179 62,792 38,000 2,180 72,211 3.00% 1,572 1,572 1,572 1,572 2,144 6,976 6,976 6,976 6,976 6,391 2,10,604 3.30% 2,144 2,144 6,976 6,976 6,976 6,976 6,391 2,10,604 6,391 7,07A,S 170A,S	56	341	Transportation Equipment	800.0	•		,	,	ı		•	124	4,123	2,062
343 Tools, Shop & Garage Equipment 3.00% 1,572 1,172 2,114 2,144 6,976 6,976 6,976 6,391 2,10,604 2,483 3,30% 2,144 2,144 6,976 6,976 6,976 6,391 2,10,604 2	27	342	Stores Equipment	3.00%	61,853		61,853	60.613	2 170	, 10	• ;	150	5,015	553
344 Laboratory Equipment 3.00% 1,572 1,572 1,572 2,507 84,343 345 Power Operated Equipment 3.00% 2,144 2,144 6,976 6,976 6,976 6,391 2,10,604 347 Miscellaneous Equipment 3.00% 2,144 2,144 6,976 6,976 6,976 6,391 2,10,604 348 Other Tangible Plant Const. Work in Progress TOTALS 1,409,747 (303,756) 1,105,991 131,707 38,366 170,073 38,000 281,158 9,937,541 2,44	28	343	Tools Shop & Garage Carrierant	3.00%	,	ı		,	6,13	767'70	38,000	2,180	72,211	(18,125)
346 Communication Equipment 3.00% 2.144 2.144 6.976 6.976 84.343 2.30% 3.00% 2.144 2.144 6.976 6.976 6.391 2.10,604 2.30% Const. Work in Progress TOTALS 1.105,991 131,707 38,366 170,073 38,000 281,158 9.375,541 2.400	50	344	opposite Landburger	3.00%	1,572		1.572		1		•		•	
345 Power Operated Equipment 3.00% 2,144 2,144 6,976 6,976 6,976 6,976 110,546 3.316 110,546 3.47 (303.756) 1,105,991 131,707 38,366 170,073 38,000 281,158 9,337.541 2.40	3 6	ţ ;	Laboratory Equipment	3.00%	•		10.	•	•			2.507	84 343	207.90
346 Communication Equipment 3.00% 2,144 2,144 6,976 6,976 6,976 6,391 210,546 2 3.00% 3.00% 2,144 2,144 6,397 2,144 6,397 210,604 2 3.00%	જ્	345	Power Operated Equipment	3 00%		1		,	•		•		5	10/02
347 Miscellaneous Equipment 3.00% 2,144 6,976 6,976 6,976 6,976 110,346 2.00% 3.00% 2.00%	<u>.</u>	346	Communication Equipment	3 00%	' '	•		,	,		,		• !	i
348 Other Tangible Plant 3.00% Const. Work in Progress TOTALS 1,409,747 (303,756) 1,105,991 131,707 38,366 170,073 38,000 281,158 9,337,541 2.48	32	347	Miscellaneous Equipment	6.00.0	2,144	•	2,144	ŗ	6 976	8 076		3,316	110,546	7,095
Const. Work in Progress TOTALS TOTALS 1,409,747 (303,756) 1,105,991 131,707 38,366 170,073 38,000 281,158 9,937,541 2.48	33	348	Other Tangible Diant	3.00%	,	1	ı	,) : : :	5		6,391	210,604	25,485
TOTALS 170,073 38,000 281,158 9,937,541	Ş	•	Const Modelin	3.00%			1	,	•	•	į	•	٠	
TOTALS 1,409,747 (303,756) 1,105,991 131,707 38,366 170,073 38,000 281,158 9,937,541	35		Corist. Work in Progress					•	,		ı		1	-
1,409,747 (303,756) 1,105,991 131,707 38,366 170,073 38,000 281,158 9,937,541	8 %		0 1											
38,366 170,073 38,000 281,158 9,937,541	3		IOIALS	L	1,409,747	(303,756)	1 105 991	121 707	200			ı		_
							10000	101,101	38,366	170,073	38,000	281,158	9 937 541	2 400 205

281,158 9,937,541

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.13 Witness: Jones/Bourassa

	STIGATA		1					2003	03				
-		20	Allowed	Plant		Adiusted	Plant						
- Line	₹	onnt	Deprec.	Additions	Plant	Plant	Defirements	1	Adjusted				
S S	<u>.</u>	Oescription	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum.
_	301	01 Organization Cost	%000	_									
~	305	2 Franchise Cost	%000		,				•	•			•
6	303	_	%00.0			•	•			,		,	,
4	30,		300.0	. 0	, ;	, ;	•	•	•			97,637	,
2	305	_	3.00%	026,8	(2,5/0)	3,950	,	,	•	•	7,926	266,185	86,185
9	306		3.00%	•		•				•			
7	307		3.00%		,				,	•			•
80	308		3.00%				•			•	15,832	527,724	159.228
6	309	_	3,00%		,		,	•	•			. •	
2	310		300%		ı				,	•	•	•	•
Ξ	311		3 00%	100 001	, ,	. !				1	•	•	,
12	320		300%	132,587	(34,500)	98,188		47,250	47,250		48,997	1,658,713	190.437
13	320.1		300%		•						•	. •	
4	320.2		200.5			•				•		,	
15	330	Dist	3.00%	/86,		1,987			,	•	949	32.642	12 474
16	330 1		3.00%								! ,		r r
1	330.2		3.00%		,			1,000	1,000	•	28 742	957 575	274 304
10	224		3.00%					٠			2 475	201.00	+60'+17
2 5	2 6		3.00%	290,233	•	290,233	,	,		•	671,2	505,27	10,421
6	233		3.00%	435,687	,	435 687	49 602		. 00		11/3	2,517,556	1,033,056
20	334	4 Meters	3.00%	64 897		64 807	760'61		49,692		76,738	2,750,923	237,176
7	335	5 Hydrants	3.00%	120 601		120.601		. ;			19,000	665,790	189,509
55	336	5 Backflow Prevention Devices	3.00%			100,021	,	200	200		22,815	820,550	368,460
23	339	Other Plant & Misc Equipment	3 00%	,						,			,
54	340		3 00%		•		•					,	,
52	340.1		3 00%	2 631	•	, 6	•		•		124	4,123	2,186
56	341		3.00%	24 945	,	2,631	' 6				190	7,646	742
27	345	٠,	3 00%	246,43	,	24,945	2,000	5,533	7,533		2,428	89,623	(23,231)
28	343		3 00%	7226	•								
53	344	_	3 00%	7,00	•	2,337		928	928		2,551	85,752	28.325
8	345		3,00%		,		,						
31	346		300%	4 207			,	,	•	,	3,316	110,546	10.411
32	347		9000	4,207		4,287			,		6,382	214.891	31 867
33	348	-	200%		•		•					•	
8		Const. Work in Progress	200.5		•	ı	•	,		•	,	,	•
35		200											1
36		TOTALS		1 086 944	(020 26)	3,0							_
				110,000,1	(37,070)	1,049,742	51,692	55,211	106,903		309,340	10,880,380	2.611.642

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.14 Witness: Jones/Bourassa

Line Ac. No. 1		Allowed	Plant		Adjusted	Plant		Adineted				
	1111111					: :		70105				•
	Ĕ	Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Cahrada	Donnania	č	
+ α ε	No. Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Plant Balance	Accum. Deprec.
N 60	301 Organization Cost	0.00%			,							
m	302 Franchise Cost	0.00%	,	, ,	,		•	,	•	1	,	
	303 Land and Land Rights	%00.0		•	•	•	•	ď	•	•	•	,
4	304 Structures & Improvements	3 00%	7 D01	1	, 2	•		,	•	•	97,637	,
co Co	305 Collecting & Impounding Reservoirs	3.00%	3		160'c		2,600	2,600	•	8,023	268,677	91,608
9	306 Lake, River, Canal Intakes	3 00%			•	•	ı		į	•	ı	1
	307 Wells & Springs	3 00%		•		•		•	•		1	
œ	308 Infiltration Galleries	3.00%		•			i		,	15,832	527,724	175,060
6	309 Raw Water Supply Mains	3.00%	•				ı	1	•	•	1	
5	310 Power Generation Equipment	3,00%	1	•	Ū				•	•	•	•
		3.00%	• !			•		1	•	•	•	•
12		3.00%	64,740	(24,716)	40,024	•	11,686	11,686	•	50,186	1,687,051	228.938
		3.00%		1	•		•	•	,		•	
		3.00%	•		•	,	ı		•	•	,	
		3.00%	14,326	,	14,326		1.319	1319		1 177	. 45 640	, 07
	Dist	3.00%	,	•	. •	,	! '	2 '	•	<u>.</u>	940,04	12,329
_		3.00%		,	٠	•			•		,	•
	٠.	3.00%			•			•		28,727	957,575	303,122
18	331 Transmission & Distribution Mains	3.00%	27 203		200. 70	1	•		•	2,175	72,505	12,597
19 3	333 Services	3 00%	332 191		27,203	- 10	•			75,935	2,544,759	1,108,991
	334 Meters	3.00%	50 270	•	50,770	35,988	•	35,998	•	86,971	3,047,116	288,149
21 3	335 Hydrants	3.00%	8 282	•	0/2,00		, ;	.	•	20,728	716,060	210,237
	336 Backflow Prevention Devices	3.00%	703'0		707'0		900	200	•	24,733	828,332	392,693
23 3	339 Other Plant & Misc Equipment	3.00%	•		•	•	ļ	•	,	•	,	•
24 3	340 Office Furniture & Equipment	3 00%	1500		, ,			•		•		,
	340.1 Computers & Software	300%	200,1	•	onc'l	,	•		•	146	5,623	2,332
	341 Transportation Equipment	3 00%	11 372	•	11 970	, 0,	, ;			229	7,646	972
	342 Stores Equipment	3.00%		ì	710,11	0000	2,431	18,967	9,425	2,575	82,027	(30,198)
	343 Tools, Shop & Garage Equipment	3.00%	1.964		1 064	•	•	•	•	•	,	í
	344 Laboratory Equipment	3 00%		ı	t 06.	,		•		2,602	87,716	30,927
	345 Power Operated Equipment	3 00%		•		•			ij	,	•	
	346 Communication Fortingent	2000	1 1	•	•		,		٠	3,316	110,546	13,727
32		200.0	0 / 6	•	9,716	•		•	,	6,592	224,607	38.460
		3.00%	•	,						•	,	. '
		3.00%	•	ı	•		,			•		•
35	Const. Work in Progress									•		1
36	TOTALS		526.656	(24.716)	501 030	52 524	40.500				į	
			200,020	(017,72)	908,100	52,534	18,536	71,070	9,425	329,945	11,311,249	2,879,942

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.15 Witness: Jones/Bourassa

Live			7										
Account of the part			Allowed	Plant		Adjusted	Plant						
0.0 NA. Description Rate (Per Books) Adjustments Adjustments Adjustments Plant 3.01 Contraction Cost 0.00% 1.00%			Deprec.	Additions	Plant	Disor	1 10 11		Adjusted				
3 30 Transmistion Cost 0.000% 3 30 A Intraction Cost 0.000% 3 30 January Control and Regists 0.000% 3 30 Collecting Reservoirs 3.000% 3 30 Collecting Reservoirs 3.000% 3 30 Rest River, Canal Intakes 3.000% 3 30 Rest River Canal Intakes 3.000% 3 30 Power Centration Equipment 3.000% 3 20 Power Centration Equipment 3.000% 3 30 Power Centration Equipment 3.000% 3 30 Power Centration Equipment 3.000% 3 30 Power Centration Devices 3.000% 3 30 Poylor Centration Devices 3.000% 3 30 Other Plant & Misc Equipment 3.000% 3 30 Other Plant & Misc Equipment 3.000% 3 41 Transportation Equipment 3.000% 3 42 Stores Equipment 3.000% 3 43 Stores Equipment 3		Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Retirement Adjustments	Plant Retirements	Salvage A/D Only	Depreciation (Calculated)	Plant Balance	Accum.
3.32 Franchise Cost 0.00% 3.34 Sund rather Regist 0.00% 3.04 Structures & Improvements 3.00% 3.05 Lake, Rev. Canal Inskes 3.00% 3.07 Valet Export Springs 3.00% 3.08 Lake, Rev. Canal Inskes 3.00% 3.09 Infiltration Galleries 3.00% 3.09 Raw Water Supply Mairs 3.00% 3.00 New Verneral Supply Mairs 3.00% 3.01 Purport Centeration Equipment 3.00% 3.20 Valet Transment Equipment 3.00% 3.20 Valet Transment Pains 3.00% 3.20 Solidion Chemical Feeders 3.00% 3.20 Solidion Chemical Feeders 3.00% 3.20 Pressure Tarks 3.00%		ganization Cost	7000										
303 Land and Land Rights 0.00% 304 Structures & Improvements 3.00% 306 Lake, River, Canal Intakes 3.00% 307 Vales & Springs 3.00% 308 Infiltration Galleries 3.00% 309 Raw Water Supply Mains 3.00% 309 Raw Water Supply Mains 3.00% 309 Raw Water Supply Mains 3.00% 311 Pumping Equipment 3.00% 320 Water Treatment Equipment 3.00% 320.1 Water Treatment Plants 3.00% 320.2 Solution Preservoire & Standpless 3.00% 320.2 Solution Reservoire & Standpless 3.00% 330.1 Pressure Tark 3.00% 330.2 Pressure Tark 3.00% 330.1 Transmission & Distribution Mains 3.00% 330.2 Pressure Tark 3.00% 330.2 Pressure Tark 3.00% 330.2 Pressure Tark 3.00% 34.40 0.00% 43.490 <td></td> <td>anchise Cost</td> <td>7000</td> <td>•</td> <td>•</td> <td></td> <td></td> <td></td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td>		anchise Cost	7000	•	•				•	•	•	•	•
304 Structures & Improvements 3.00% 306 Calcuring A Improvements 3.00% 308 Combrang A Improvements 3.00% 309 Contential Frequent 3.00% 300 Calcuring A Important Relations 3.00% 300 Calcuring A Improvement Relations 3.00% 300 Calcuring A Improvement Relations 3.00% 301 Structures & Improvement Relations 3.00% 302 Water Treatment Equipment 3.00% 303 Water Treatment Plants 3.00% 304 Water Treatment Plants 3.00% 305 Solution Chemical Feeders 3.00% 306 Structures & Structure 3.00% 307 Structures & Structure 3.00% 308 Structure & Equipment 3.00% 309 Structure & Equipment 3.00% 300 Structure & Equipment 3.00% 3.00% 3.00% 300 Structure & Equipment 3.00% 3.00% 3.00% 300 Structure & Equipment 3.00% 3.00% 3.00% 3.00% 3.00% 300 Structure & Equipment 3.00% 3.00	_	nd and Land Rights	0.00%	•				•	•	•	•		,
305 Collecting & Impounding Reservoirs 3.00% 33.092 15,457 306 Wells & Springs 3.00% 33.092 15,457 309 Wells & Springs 3.00% 33.092 15,457 309 Infiltration Galleries 3.00% 33.092 15,457 309 Infiltration Galleries 3.00% 33.092 15,457 310 Power Centration Equipment 3.00% 83.364 (71,431) 11,933 311 Pumping Equipment Equipment 3.00% 4,531 4,531 5,988 320.1 Water Treatment Equipment 3.00% 4,531 4,531 5,988 320.1 Water Treatment Equipment 3.00% 4,4340 344,940 344,940 330.1 Pressure Tanks 3.00% 472,257 472,44 47,490 330.1 Pressure Tanks 3.00% 43,490 344,940 47,490 330.1 Pressure Tanks 3.00% 43,490 47,490 47,400 330.1 Transmission & Distri		ructures & Improvements	3 00%	•						,		97,637	,
306 Lake, River, Canal Intakes 3.00% 33.092 15.457 307 Walter & Springs 3.00% 33.092 15.457 308 Raw Vater Canal Intakes 3.00% 33.092 15.457 310 Power Generation Equipment 3.00% 83.364 (71.431) 11.933 320 Water Treatment Plants 3.00% 4.531 4,531 5.988 320.1 Water Treatment Plants 3.00% 4.531 4,531 5.988 320.1 Water Treatment Plants 3.00% 4.531 4,531 5.988 320.1 Water Treatment Plants 3.00% 4.531 4,531 5.988 330.1 Water Treatment Plants 3.00% 4.531 4,531 5.988 330.1 Water Treatment Plants 3.00% 4.72.57 47.2.57 37.74 3 330.2 Services 3.00% 43.480 43.480 43.480 43.480 331 Services Backflow Prevention Devices 3.00% 43.480 <td< td=""><td></td><td>electing & Impounding Reservoirs</td><td>2.00%</td><td></td><td></td><td>•</td><td></td><td>•</td><td>•</td><td>٠</td><td>8,060</td><td>268 677</td><td>2 00</td></td<>		electing & Impounding Reservoirs	2.00%			•		•	•	٠	8,060	268 677	2 00
307 Wells & Springs 3.00% 33.092 15.457 308 Inflitation Galleries 3.00% 33.092 15.457 310 Power Centration Galleries 3.00% 83.364 (71.431) 11.933 320 Water Treatment Equipment 3.00% 83.364 (71.431) 11.933 320.1 Water Treatment Equipment 3.00% 4.531 4.531 5.988 320.2 Water Treatment Pants 3.00% 4.531 4.531 5.988 320.1 Water Treatment Equipment 3.00% 4.531 4.531 5.988 330.2 Pressure Tanks 3.00% 47.490 344.940 5.988 330.1 Storice Equipment 3.00% 47.490 344.940 5.988 333 Services Services 3.00% 47.480 3.44.940 3.44.940 334 Meters 3.00% 43.480 43.480 3.00% 43.480 335 Other Plant & Misc Equipment 3.00% 7.50 7.50		ke, River, Canal Intakes	200.0		,	,	•		•	•		· · · · · · · · · · · · · · · · · · ·	0,0
308 Infiltration Galleries 3,002 3,002 3,002 15,457 15,457 309 Power Generation Equipment 3,00% 83,364 (71,431) 11,933 15,457 310 Power Generation Equipment 3,00% 83,364 (71,431) 11,933 15,457 320 Water Treatment Equipment 3,00% 4,531 4,531 5,988 320.2 Solution Chemical Feeders 3,00% 4,531 4,531 5,988 330.1 Water Treatment Plants 3,00% 4,531 4,531 5,988 330.2 Solution Chemical Feeders 3,00% 472,257 472,257 344,940 344,940 330.1 Storage Tanks 3,00% 472,257 472,480 79,639 79,639 331 Transmission & Distribution Mains 3,00% 43,480 79,639 79,639 333 Services 3,00% 43,480 79,639 79,639 340 Other Plant & Misc Equipment 3,00% 15,827 15,60 <t< td=""><td></td><td>ells & Springs</td><td>200%</td><td>, 00</td><td>,</td><td></td><td>•</td><td></td><td>٠</td><td>٠</td><td>٠</td><td></td><td></td></t<>		ells & Springs	200%	, 00	,		•		٠	٠	٠		
309 Raw Water Supply Mains 3,00% 310 Power Generation Equipment 3,00% 320 Water Treatment Plants 3,00% 320.1 Water Treatment Plants 3,00% 320.2 Water Treatment Plants 3,00% 320.1 Water Treatment Plants 3,00% 320.2 Solution Chemical Feeders 3,00% 330.1 Solution Chemical Feeders 3,00% 330.2 Distribution Reservoirs & Standples 3,00% 330.1 Pressure Tarks 3,00% 330.2 Pressure Tarks 3,00% 330.1 Pressure Tarks 3,00% 330.2 Pressure Tarks 3,00% 330.2 Pressure Tarks 3,00% 330.4 Alexandres 43,490 330.4 Melers 3,00% 330.4 Alexandres 3,00% 330.6 Alexandres 3,00% 330.6 Alexandres 3,00% 330.6 Alexandres 3,00% 330.6 <t< td=""><td></td><td>itration Galleries</td><td>3.00%</td><td>33,092</td><td>,</td><td>33,092</td><td>•</td><td>15,457</td><td>15,457</td><td>٠</td><td>16.096</td><td>545 350</td><td>175 600</td></t<>		itration Galleries	3.00%	33,092	,	33,092	•	15,457	15,457	٠	16.096	545 350	175 600
3.10 Power Generation Equipment 3.00% 3.11 Pumping Equipment 3.00% 3.20 Water Treatment Equipment 3.00% 3.20.1 Water Treatment Equipment 3.00% 4.20.2 Solution Chemical Feeders 3.00% 3.30.1 Solution Chemical Feeders 3.00% 3.30.2 Pressure Treatment Plants 3.00% 3.30.1 Pressure Tanks 3.00% 3.30.1 Transmission & Distribution Mains 3.00% 3.31 Transmission & Distribution Mains 3.00% 3.31 Transmission & Distribution Mains 3.00% 3.33 Services 3.00% 3.34 Meters 3.35 Hydrants 3.36 Hydrants 3.37 Figure Equipment 3.00% 43.480 3.38 Backflow Prevention Devices 3.39 Other Plant & Misc Equipment 3.00% 7.507 3.00% 7.507 3.41 Transportation Equipment 3.42		w Water Supply Mains	3.00%		,	•	•		,	٠		60,000	660'071
3.11 Pumping Equipment 3.00% 83.364 (71,431) 11,933 2.320 Water Treatment Equipment 3.00% 4,531 4,531 5,988 3.20.1 Water Treatment Equipment 3.00% 4,531 4,531 5,988 3.30.1 Water Treatment Equipment 3.00% 4,531 4,531 5,988 3.30.1 Storage Tanks 3.00% 4,531 4,531 5,988 3.30.1 Storage Tanks 3.00% 472,257 472,277 5,988 3.30.2 Pressure Tanks 3.00% 472,257 472,277 37,474 3 3.30.2 Pressure Tanks 3.00% 43,480 43,480 43,480 3.33 Services 3.00% 43,480 43,480 43,480 3.34 Meters 3.00% 43,480 43,480 750 3.40.1 Computers & Software 3.00% 750 750 750 3.41 Transportation Equipment 3.00% 750 750 750 </td <td>310</td> <td>Wer Generation Equipment</td> <td>3.00%</td> <td>,</td> <td></td> <td>,</td> <td>•</td> <td></td> <td>,</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td>	310	Wer Generation Equipment	3.00%	,		,	•		,	•	•	•	•
320.1 Water Treatment Equipment 3.00% 83,364 (71,431) 11,833 320.1 Water Treatment Plants 3.00% 4,531 4,531 5,988 320.1 Water Treatment Plants 3.00% 4,531 4,531 5,988 320.1 Solution Chemical Feeders 3.00% 4,531 4,531 5,988 330.1 Storage Tanks 3.00% 4,240 344,940 3,988 330.2 Pressure Tanks 3.00% 472,257 37,474 37 333 Services 3.00% 43,480 43,480 37,474 37 334 Meters 3.00% 43,480 43,480 43,480 43,480 335 Other Plant & Misc Equipment 3.00% 45,480 43,480 750 750 340.1 Computers & Software 3.00% 750 750 7,521 7 341 Transportation Equipment 3.00% 750 1,200 7,521 7 342 Shores Equipment	3 5	moise Tarris Equipment	3.00%		•		,	•	•	,	1		•
2.20. Water Treatment Equipment 3.00% 4,531 4,531 5,968 3.20.1 Water Treatment Plants 3.00% 4,531 4,531 5,968 3.20.2 Water Treatment Plants 3.00% 4,531 4,531 5,968 3.30 Distribution Reservoirs & Standpipes 3.00% 3.00% 4,531 5,968 3.30.1 Stories Tanks 3.00% 472.257 472.257 37474 3 3.31 Transmission & Distribution Mains 3.00% 434,940 344,940 3	- 6	mping Equipment	3.00%	83,364	(71,431)	11,933	,				. :		•
320.1 Water Treatment Plants 3.00% 4.531 4.531 5,988 320.2 Solution Chemical Feeders 3.00% 4.531 4,531 5,988 330.1 Storage Tanks 3.00% 344,940 344,940 344,940 330.2 Pressure Tanks 3.00% 472,257 472,257 37,474 3 330.1 Transmission & Distribution Mains 3.00% 43,480 344,940	320	ater Treatment Equipment	3.00%		•			•		•	50,791	1,698,984	279,728
320.2 Solution Chemical Feeders 3.00% 4,531 4,531 5,988 330.1 Distribution Reservoirs & Standpipes 3.00% 3.00% 3.44,940 3.44,94	320.1	Water Treatment Plants	3.00%					•		•			•
330 Distribution Reservoirs & Standpipes 3.00% 4,531 5,988 330.1 Storage Tanks 3.00% 344,940 344,940 5,988 330.1 Transmission & Distribution Mains 3.00% 472,257 472,257 37,474 3 333 Services 3.00% 472,257 472,257 37,474 3 334 Meters 3.00% 43,480 43,480 43,480 335 Hydrants 3.00% 43,480 43,480 43,480 339 Other Plant & Misc Equipment 3.00% 15,827 15,827 750 340 Office Furniture & Equipment 3.00% 750 750 750 341 Transportation Equipment 3.00% 1,200 1,200 1,200 342 Stores Equipment 3.00% 1,200 1,200 1,200 344 Laboratory Equipment 3.00% 1,200 1,200 1,200 345 Power Operated Equipment 3.00% 3.00% 1,200		Solution Chemical Feeders	3.00%	4 531					•	,	•		•
330.1 Storage Tanks 3.00% 330.2 Pressure Tanks 3.00% 331 Transmission & Distribution Mains 3.00% 334 Meters 3.00% 335 Services 3.00% 336 Backflow Prevention Devices 3.00% 336 Backflow Prevention Devices 3.00% 339 Other Plant & Misc Equipment 3.00% 340.1 Computers & Software 3.00% 340.1 Computers & Software 3.00% 340.1 Computers & Software 3.00% 340.1 Transportation Equipment 3.00% 340.1 Transportation Equipment 3.00% 340.2 Stores Equipment 3.00% 341 Transportation Equipment 3.00% 342 Stores Equipment 3.00% 343 Tools, Shop & Garage Equipment 3.00% 344 Laboratory Equipment 3.00% 345 Power Operated Equipment 3.00% 346 Communication Equipment 3.00%	330	tribution Reservoirs & Standpipes	3 00%	201	,	150,4	•	5,988	5,988	•	1,348	44,192	7 689
330.2 Pressure Tanks 3.00% 344,940 344,940 344,940 344,940 344,940 344,940 344,940 344,940 37,474 37,474 37,474 333 Services 3.00% 472,257 37,474 37,474 37,639 79,4480 79,639 79,639 79,4480 79,639 79,639 79,4480 79,639 79,639 79,639 79,4480 79,639 79,4480 79,639 79,639 79,639 79,621 75,21 75,21 75,01	330.1	Storage Tanks	3 00%	,	•		,				•		
331 Transmission & Distribution Mains 3.00% 344,940 344,940 333 Services 3.00% 472,257 37,474 334 Meters 3.00% 43,480 43,480 336 Hydrant 3.00% 43,480 43,480 339 Other Plant & Misc Equipment 3.00% 15,827 15,827 340.1 Computers & Software 3.00% 750 750 340.1 Computers & Software 3.00% 1,200 1,200 341 Transportation Equipment 3.00% 1,200 1,200 342 Stores Equipment 3.00% 1,200 1,200 343 Tools, Shop & Garage Equipment 3.00% 1,200 1,200 344 Laboratory Equipment 3.00% 1,200 1,200 345 Power Operated Equipment 3.00% 3.00% 3.00% 346 Communication Equipment 3.00% 3.00% 3.00% 348 Other Tangible Plant 3.00% 3.00%		Pressure Tanks	3.00%					•		•	28,727	957,575	331.849
333 Services 3.00% 472,527 344,940 334 Meters 3.00% 472,527 37474 335 Hydrants 3.00% 43,480 43,480 339 Other Plant & Misc Equipment 3.00% 15,827 15,827 340.1 Computers & Software 3.00% 15,827 7,501 341 Transportation Equipment 3.00% 1,200 1,200 342 Stores Equipment 3.00% 1,200 1,200 343 Tools, Shop & Garage Equipment 3.00% 1,200 1,200 344 Laboratory Equipment 3.00% 1,200 1,200 345 Power Operated Equipment 3.00% 1,200 1,200 346 Communication Equipment 3.00% 3.00% 1,200 347 Miscellaneous Equipment 3.00% 3.00% 1,200 348 Other Tangible Plant 3.00% 1,200 1,200	331	insmission & Distribution Mains	3 00%	344 040	•				•		2,175	72,505	14 772
334 Meters 472,257 37,474 335 Hydrants 3,00% 79,639 79,639 79,639 336 Backflow Prevention Devices 3,00% 43,480 43,480 79,639 339 Other Plant & Misc Equipment 3,00% 15,827 15,827 750 340.1 Computers & Software 3,00% 750 750 7,521 341 Transportation Equipment 3,00% 1,200 1,200 7,521 343 Tools, Shop & Garage Equipment 3,00% 1,200 1,200 1,200 344 Laboratory Equipment 3,00% 1,200 1,200 1,200 345 Power Operated Equipment 3,00% 1,200 1,200 1,200 346 Communication Equipment 3,00% 3,00% 3,00% 3,00% 3,00% 347 Miscellaneous Equipment 3,00% 3,00% 3,00% 3,00% 3,00% 348 Other Tangible Plant 3,00% 3,00% 3,00% 3,00%	333	vices	3,00%	472.257		344,940			•		81,517	2.889.700	1 190 508
335 Hydrants 19,639 336 Backflow Prevention Devices 3,00% 43,480 43,480 339 Other Plant & Misc Equipment 3,00% 15,827 15,827 340.1 Computers & Software 3,00% 750 750 341 Transportation Equipment 3,00% 1,200 7,521 343 Tools, Shop & Garage Equipment 3,00% 1,200 1,200 344 Laboratory Equipment 3,00% 1,200 1,200 345 Power Operated Equipment 3,00% 1,200 1,200 346 Communication Equipment 3,00% 1,200 1,200 347 Miscellaneous Equipment 3,00% 1,200 1,200 348 Other Tangible Plant 3,00% 1,200 1,200	334	ters	3.00%	79.630		472,257	37,474		37,474		97,935	3,481,899	348,610
336 Backflow Prevention Devices 3.00% 45,480 339 Other Plant & Misc Equipment 3.00% 15,827 15,827 340 Office Furniture & Equipment 3.00% 750 750 7,521 341 Transportation Equipment 3.00% 1,200 1,200 7,521 343 Tools, Shop & Garage Equipment 3.00% 1,200 1,200 1,200 344 Laboratory Equipment 3.00% 1,200 1,200 1,200 345 Power Operated Equipment 3.00% 3.00% 1,200 1,200 346 Communication Equipment 3.00% 1,200 1,200 1,200 347 Miscellaneous Equipment 3.00% 3.00% 1,200 1,200 348 Other Tangible Plant 3.00% 3.00% 1,200 1,200 348 Other Tangible Plant 3.00% 3.00% 1,200 1,200	335	frants	3.00%	43.480	•	79,639			•	•	22,676	795,699	232,913
339 Other Plant & Misc Equipment 3.00% 15,827 15,827 340 Office Furniture & Equipment 3.00% 15,827 15,827 340 Transportation Equipment 3.00% 750 750 341 Transportation Equipment 3.00% 1,200 7,521 342 Stores Equipment 3.00% 1,200 1,200 344 Laboratory Equipment 3.00% 1,200 1,200 345 Power Operated Equipment 3.00% 1,200 1,200 346 Communication Equipment 3.00% 1,200 1,200 347 Miscellaneous Equipment 3.00% 1,200 1,200 348 Other Tangible Plant 3.00% 1,200 1,200 348 Other Tangible Plant 3.00% 1,200 1,200	336	kflow Prevention Devices	3 00%	2	•	43,480		,			25,502	871.811	418 195
340 Office Furniture & Equipment 3.00% 15,827 15,827 340.1 Computers & Software 3.00% 750 750 7,521 341 Transportation Equipment 3.00% 7,50 7,521 7,521 342 Stores Equipment 3.00% 1,200 1,200 1,200 345 Power Operatory Equipment 3.00% 3.00% 1,200 1,200 346 Communication Equipment 3.00% 3.00% 3.00% 3.00% 3.00% 347 Miscellaneous Equipment 3.00% 3.00% 3.00% 3.00% 3.00% 348 Other Tangible Plant 3.00% 3.00% 3.00% 3.00% 3.00%	339	er Plant & Misc Equipment	3.00%				,			•	•	•	,
340.1 Computers & Software 3.00% 15.827 15.827 341 Transportation Equipment 3.00% 750 750 7,521 342 Stores Equipment 3.00% 1,200 1,200 1,200 343 Tools, Shop & Garage Equipment 3.00% 1,200 1,200 1,200 345 Power Operated Equipment 3.00% 3.00% 3.00% 1,200 1,200 346 Communication Equipment 3.00% 3.00% 3.00% 1,200 1,200 347 Miscellaneous Equipment 3.00% 3.00% 1,200 1,200 348 Other Tangible Plant 3.00% 3.00% 1,200 1,200 Const. Work in Progress Const. Work in Progress 3.00% 1,200 1,200	340	ce Furniture & Equipment	3,00%				,	•	1	,	•		•
341 Transportation Equipment 3.00% 750 7,521 342 Stores Equipment 3.00% 750 7,521 343 Tools, Shop & Garage Equipment 3.00% 1,200 1,200 344 Laboratory Equipment 3.00% 3.00% 1,200 345 Power Operated Equipment 3.00% 3.00% 1,200 347 Miscellaneous Equipment 3.00% 3.00% 1,200 348 Other Tangible Plant 3.00% 1,200 1,200 348 Other Tangible Plant 3.00% 1,200 1,200	340.1	nputers & Software	3,00%	100 11	•			,		,	169	5.623	2 501
342 Stores Equipment 3.00% 750 7,521 343 Tools, Shop & Garage Equipment 3.00% 1,200 1,200 344 Laboratory Equipment 3.00% 1,200 1,200 345 Power Operated Equipment 3.00% 1,200 1,200 346 Communication Equipment 3.00% 1,200 1,200 346 Communication Equipment 3.00% 1,200 1,200 348 Other Tangible Plant 3.00% 1,200 1,200 Const. Work in Progress 2.00% 1,200 1,200 1,521	341	nsportation Equipment	800.6	120,01	•	15,827				٠	467	23.473	1 430
343 Tooks, Shop & Garage Equipment 3.00% 1,200 344 Laboratory Equipment 3.00% 3.00% 345 Power Operated Equipment 3.00% 3.00% 346 Communication Equipment 3.00% 3.00% 347 Miscellaneous Equipment 3.00% 3.00% 348 Other Tangible Plant 3.00% 3.00%	342	res Equipment	900.6	6	•	750		7,521	7,521		2.359	75.256	(35, 350)
344 Laboratory Equipment 3.00% 345 Power Operated Equipment 3.00% 346 Communication Equipment 3.00% 347 Miscellaneous Equipment 3.00% 348 Other Tangible Plant 3.00% 348 Other Tangible Plant 3.00%	343	ls, Shop & Garage Equipment	300%	, 60			,			,			(000,00)
345 Power Operated Equipment 346 Communication Equipment 347 Miscellaneous Equipment 348 Other Tangible Plant Const. Work in Progress	344	oratory Equipment	800.8	1,500		1,200				,	2.649	88 916	33 576
346 Communication Equipment 347 Miscellaneous Equipment 348 Other Tangible Plant Const. Work in Progress	345	ver Operated Equipment	3.00%		•	,				•	! !	2	י לי
347 Miscellaneous Equipment 348 Other Tangible Plant Const. Work in Progress	346	nmunication Equipment	3,00%	•	,	,	,		•		3,316	110.546	17.044
348 Other Tangible Plant Const. Work in Progress	347	cellaneous Equipment	300%	,			,			,	6,738	224,607	45.198
Const. Work in Progress	348	er Tangible Plant	3,00%				•		•	,	•		
	•	st. Work in Progress							•		•		,
		•											
36 TOTALS 1,079,081 (71,431) 1,007,650 37,474 28,966 66,440		ALS		1,079,081	(71,431)	1,007,650	37.474	28 966	66 440				

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.16 Witness: Jones/Bourassa

	NAKOC	:>	Allowed	Plant		Adjusted	Plant		Adimen				
Ë	Account	#	Deprec	Additions	Diant	Dione	ē .	:	Adjusted				
<u>ė</u>	Š	Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Retirement Adjustments	Plant Refirements	Salvage A/D Only	Depreciation	Plant	Accum.
									CHICAGO TO		(Calculated)	galance	<u>Deprec.</u>
-	301	Organization Cost	0.00%	•	٠								
7	305	Franchise Cost	%000	•				•	1	•	•		•
ო	303	Land and Land Rights	%000	•	ı	•	•	1	i	•	•	•	1
4	8	Structures & Improvements	3 00%						•	•	•	97,637	•
2	305	Collecting & Impounding Reservoirs	3.00%	•	•	,	•	•	•	1	8,060	268,677	107.728
9	306	Lake River Canal Infator	200.0		•	ı	•	•	•	,	•	•	•
_	307	Wells 9 Carions	2.00%	,				•	•	,	,	•	
٠ ،	3	wells & springs	3.00%	•	1	•		•	•		16 264	4 6 7	
×	308	Infiltration Galleries	3.00%	,	•	•	•				10,301	545,359	192,060
6	309	Raw Water Supply Mains	3.00%	•		,		•	•	,	•	•	•
9	310	Power Generation Equipment	3.00%	•				•		•	,	•	•
=	311	Pumping Farijament	2000	000	, ,	• ;	•	•	•	ı	•	•	•
12	320	Water Treatment Equipment	3.00%	6/0/60	(58,153)	31,527	•	6,714	6,714	•	51,342	1,723,797	324.356
.	320.1	Motor Traction Equipment	83.0			•	,		•	•	•		
2 ;	1.020	water Heatment Plants	3.00%		•	•	•	•	٠	1			
4	320.2	Solution Chemical Feeders	3.00%	6,347	,	6.347	1			•		. ;	•
15	330	Distribution Reservoirs & Standpipes	3.00%	,	,	;		•	•		1,421	50,539	9,110
16	330.1	Storage Tanks	3.00%	,			•	•	•	1		•	
17	330.2	Pressure Tanks	3 00%	•	•	•	•		•	•	28,727	957,575	360,576
8	331	Transmission & Distribution Mains	300.5	•		•		•	•	•	2,175	72,505	16,947
19	333	Services	3.00%		•		•		•	•	86,691	2.889.700	1 277 199
5	337	Motors	2.00%	351,142		357,742	29,274		29,274		109 384	3 810 367	428 720
3 5	5 2	Welet S	3.00%	34,418	(3,089)	31,329	•	!	. •	•	24.341	827.028	750,120
7	2	riyarants	3.00%		•	•		,			7 7 6	020,120	PC7' /C7
75	336	Backflow Prevention Devices	3.00%		,		,	•	4		26,154	871,811	444,349
23	339	Other Plant & Misc Equipment	3.00%	٠	,	ı	•	•			•	1	1
54	340	Office Furniture & Equipment	3 00%	•		•		•			•	•	,
52	340.1	Computers & Software	3 00%	107	•	, ;			•		169	5,623	2,669
56	341	Transportation Equipment	3.00%	2		431		,	•	•	711	23,903	2,149
27	342	Stores Equipment	886	1				806	806	•	2,244	74,348	(34.024)
28	343	Tools Shop & Garage Equipment	8,00%				1	•		•		•	
8	277	יייייייייייייייייייייייייייייייייייייי	3.00%			,		8,050	8,050		2 547	80 866	620.00
2 6	‡ ;	Laboratory Equipment	3.00%	1	•	•	,			i	1,0	000,00	570,02
₹ :	£	Power Operated Equipment	3.00%		1						, ,	. :	•
3	346	Communication Equipment	3.00%	4.243	•	A 243			, ;	r	3,316	110,546	20,360
32	347	Miscellaneous Equipment	3.00%	<u>!</u>		247,4	•	3,150	3,150	•	6,755	225,700	48,803
33	348	Other Tangible Plant	3.00%	,		ı			•	•	•	,	,
뚕		Const. Work in Progress			•		1		•	,		ı	•
35			_										
36		TOTALS	1	492,861	(61.242)	431 619	70 02	10 022	000 01				
					Aug 1 1)	113,03	770'01	680.030		370 307	10 525 004	000000

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.17 Witness: Jones/Bourassa

	NARLIC	<u></u>						1	-000				
<u>.</u>		2 1	Allowed	Plant		Adiretod	2	7	- 6				
	₹		Depres	Additions	č	חשומחלות	Fian		Adjusted				
일 	<u>શ</u>	Description	Rate	(Per Books)	Plant Adjustments	Plant Additions	Retirements (Per Books)	Retirement	Plant	Salvage	Depreciation	Plant	Accum.
_	100							STILL CLIES	Ketirements	A/D Only	(Calculated)	Balance	Depres
- (8		0.00%	•									אַפַּאופַר.
7	305	Franchise Cost	7000				1	•	•				
m	303	Land and Land Rights	2000	•	,	•	•	•	į	•		•	
4	30,4		0.00				•	,	•	•	•	•	
2	305		3.00%	•		•		•	•	•		97,637	,
g	308		3.00%	•						•	8,060	268,677	115 788 (
, ,	3 8		3.00%	,			•	,	•		,		2
_	30	Wells & Springs	3.00%			•		,	•	٠			•
ω_	308	Infiltration Galleries	3 00%	,			,	,	,			,	•
<u>თ</u>	309	Raw Water Supply Mains	3000	•		•	•	,		•	Tac,at	545,359	208,421
5	310	Power Generation Equipment	3.00%	1	•	٠		4	•			•	•
Ξ	311	Pimpips Equipment	3.00%		•	•	ı	•	•		•	,	
45			3.00%	272,215	(21.213)	251 002	•	,	•	•			
ų (250	Š	3.00%		(2) = (1.1)	200,102		43,805	43,805		54 822	1 030 000	
5	320.1	_	3 00%		,	,		,	٠	,	440'	086,006,1	335,373
4	320.2		2000		•		•	•	,		•		
15	330	Distribution Reservoirs & Stond-in-	3.00%	ı	•	•	,	•	1	•		•	,
16	330 1	Storage Tende	3.00%	•	•	•	,	,			1,516	50,539	10.626
17	330.2		3.00%	136,912	,	136 912	•				,		
:	7 6		3.00%			710,00			•	•	30 781	1 004 497	
2 4	5	Fransmission & Distribution Mains	3.00%	1 879		, ;	1	•			2 175	101.07	765,185
2	333	Services	3 00%	737 326	•	1,8/9	•	r		,	0 1 1 0	c)c,2/	19,122
8	33	Meters	3,00%	40,000		275,451	23,698	•	23 698		617,00	2,891,578	1,363,918
21	335	Hydrants	8.00.0	18,990	•	19,990	,	,		•	118,087	4,062,120	523,109
22	336	Backflow Prevention Devices	3.00%			•	•	•	• •	•	25,111	847,018	282,365
23	339	Other Plant & Misc Equipment	3.00%						1		26,154	871,811	470,504
24	340	Office Furniture & Emission	3.00%	,	ı	•				•	•	ı	•
25	340 1	Computers 8 constitution	3.00%	204		204	,	•	,	•	•	•	,
36	24.	Transport II	3.00%	3,082		3.082	ı	•	,	1	172	5.826	2 841
2 6	5 6	I ansportation Equipment	3.00%	14,300		14 300				,	763	26 985	2000
3	347	Stores Equipment	3.00%	. '		1,300	21,162		21,162	1.851	2 128	27,400	2,913
78	343	Tools, Shop & Garage Equipment	3.00%	•	•	•	•	,	•	2	۷, ۱20	07,486	(51,208)
53	344	Laboratory Equipment	3 00%		•	1	•	5,900	5 900	ı			,
8	345	Power Operated Equipment	3.00%	•	i	•	•		6 '	,	2,337	74,966	24,510
31	346	Communication Equipment	20.0	•	•	,	•				1	•	•
32	347	Miscellaneous Equipment	3.00%		•	1	,		•		3,316	110,546	23,676
33	378	Other Target Equipment	3.00%	,		•		•			6,771	225,700	55 574
\$ 5	ξ	Outer langible Plant	3.00%		,	,	,		,	,			1000
5 2		Const. Work in Progress				•	,	1	•		•		'
ક ક												•	•
ફ ફ		TOTALS	L	724 022									

94,565

Pima Utility Company - Water Division Plant Additions and Retirements

								200	2008				
	NARUC		Allowed	Plant		Adjusted	Plant		Adjusted				
Line	Account		Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Depreciation	Plant	Accum.
o S	휜	Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
_	301	Organization Cost	0.00%	,	,		,			ı			,
2	305	Franchise Cost	0.00%	•	•		•	,		•			•
3	303	Land and Land Rights	0.00%	•			•		•	•		97,637	•
4	8	Structures & Improvements	3.00%	83,986	(44,313)	39,673	,	٠		,	8,655	308,350	124,444
2	305	Collecting & Impounding Reservoirs	3.00%		•	. '	,		,	,		•	•
9	306	Lake, River, Canal Intakes	3.00%	•		,			,	•			
7	307	Wells & Springs	3.00%	229,783	(179,493)	50,290	•	٠	,	•	17,115	595,649	225,536
80	308	Infiltration Galleries	3.00%	. '	,		,					,	
6	309	Raw Water Supply Mains	3.00%			,	,	•	,	•			
10	310	Power Generation Equipment	3.00%	•	•		•	,		•		,	•
=	311	Pumping Equipment	3.00%	375,212	(262,374)	112,838	•	15,295	15,295	•	59,393	2,028,536	379,471
12	320	Water Treatment Equipment	3.00%	٠			•	1	,	•	•	•	, 1
13	320.1	Water Treatment Plants	3.00%	,	•		•	,	•	•			•
14	320.2	Solution Chemical Feeders	3.00%	5,165		5,165	•	3,500	3,500	•	1,541	52,205	8,667
15	330	Distribution Reservoirs & Standpipes	3.00%				•			•		•	•
16	330.1	Storage Tanks	3.00%	,				•	•	•	32,835	1,094,487	424,192
17	330.2	Pressure Tanks	3.00%				,			•	2,175	72,505	21,297
18	331	Transmission & Distribution Mains	3.00%	20,188	٠	20,188	,		•	,	87,050	2,911,766	1,450,968
19	333	Services	3.00%	7	(6,613)	286,510	20,664		20,664	•	125,851	4,327,966	628,297
20	33	Meters	3.00%	20,720	(2,055)	18,666			•	•	25,691	865,684	308,055
21	335	Hydrants	3.00%	15,570		15,570	•			,	26,388	887,381	496,892
22	336	Backflow Prevention Devices	3.00%	•		,		•	•	•	•		•
ຊ	339	Other Plant & Misc Equipment	3.00%	,				,		•	٠		,
7	340	Office Furniture & Equipment	3.00%	1,600		1,600	1,500		1,500	•	176	5,926	1,517
52	340.1	Computers & Software	3.00%		٠		•			,	810	26,985	3,722
97	341	Transportation Equipment	3.00%	,		•	,			,	2,025	67,486	(49,183)
27	342	Stores Equipment	3.00%	•			•			•	•		•
80	343	Tools, Shop & Garage Equipment	3.00%	35,000		35,000	•	•		•	2,774	109,966	27,284
59	344	Laboratory Equipment	3.00%		,		,			1			٠
õ	345	Power Operated Equipment	3.00%	•	,	٠	•	•	,	,	3,316	110,546	26,993
31	346	Communication Equipment	3.00%	•		,			,	•	6,771	225,700	62,345
32	347	Miscellaneous Equipment	3.00%	•			•	,		•			
33	348	Other Tangible Plant	3.00%	1		,		•	٠	,			•
8		Const. Work in Progress											
35		TOTALS		1 080 346	(404 947)	605 400	20 164	10 706	40.050		99 007	42 700 776	1 140 407
3		10100		1,000,340	(+34'041)	200,439	47,104	10,793	40,939		402,300	13,706,770	4,140,497

Exhibit Final Schedule B-2 Page 3.18 Witness: Jones/Bourassa

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.19 Witness: Jones/Bourassa

Deposition Above of the part of the pa									8	5009	!			
Part		NARUC		Allowed	Plant		Adjusted	Plant						İ
20 Description Rate Circ Books Adulationers Addition Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books Adulationers Advis Circ Books		Account		Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvada	Donatrio	100	A
301 Opposition Coeff 0.00% 97.537 302 Land and Land Rights 0.00% 10.576 3.800 3.800 9.522 315,125 303 Land and Land Rights 0.00% 10.576 10.576 3.800 3.800 9.522 315,125 304 Short Canal Intakes a Improvement 3.00% 2.00%	<u>S</u>	શ્રે	Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Accum. Deprec.
332 Franchisc Costs 0.00 Kg 10.576 3.800 3.800 3.607 3.657 346 Stochaste & Improvement 0.00 Kg 10.576 10.576 3.800 3.800 3.800 3.657 3.657 356 Lake, River, Carel intekes 3.00 Kg 10.576 10.576 3.800 3.800 3.900 3.92 315,125 358 Infinition Calenters 3.00 Kg 2.56.802 (21.225) 205.476 61.651 61.651 63.044 21.72.382 350 Favor Variation Stapp Mains 3.00 Kg 2.26.802 (21.225) 205.476 61.651 61.651 63.044 21.72.382 350 Favor Variation Stappens 3.00 Kg 2.26.802 (21.225) 205.476 61.651 61.651 63.044 21.72.382 350 Variation Stappens 3.00 Kg 7.71 7.71 7.71 7.71 7.71 7.71 7.71 7.71 7.71 7.71 7.71 7.71 7.71 7.71 7.71 7.71 <td>-</td> <td>301</td> <td>Organization Cost</td> <td>0.00%</td> <td>ı</td> <td>,</td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	-	301	Organization Cost	0.00%	ı	,	,							
330 Shuttare & Indoorweets 0.00% 10.576 10.576 3.800 3.800 3.800 3.802 3.815.125 305 Collecting & Introprometring Reservoirs 3.00% 10.576 10.576 3.800 3.800 3.800 9.802 315.125 307 Walter Camel Intellection 3.00% 2	2	302	Franchise Cost	0.00%	,	•		ļ	ı	•	•	•		•
306 Montalization & Indications Americal State (Montalization & Indication & Indic	က	303	Land and Land Rights	0.00%	,			• 1	,	•	•	•		,
305 Lake Row-Concluded of Impounding Peaceworks 3,00% <td>4</td> <td>304</td> <td>Structures & Improvements</td> <td>3.00%</td> <td>10.576</td> <td></td> <td>10.576</td> <td>•</td> <td></td> <td></td> <td>•</td> <td>. ;</td> <td>97,637</td> <td></td>	4	304	Structures & Improvements	3.00%	10.576		10.576	•			•	. ;	97,637	
3.07 Value & Poner, Canal Intakes 3.00% 17,889 569,649 3.08 Infiltration Calleries 3.00% 1,00% <td>2</td> <td>305</td> <td>Collecting & Impounding Reservoirs</td> <td>3.00%</td> <td>·</td> <td></td> <td>0.00</td> <td></td> <td>3,800</td> <td>3,800</td> <td>1</td> <td>9,352</td> <td>315,125</td> <td>129,996</td>	2	305	Collecting & Impounding Reservoirs	3.00%	·		0.00		3,800	3,800	1	9,352	315,125	129,996
307 Wiles & Springs 300%	9	306	Lake, River, Canal Intakes	3.00%	'	. ,	1	•	•	ı	,	F	1	•
309 Infiltration Calairetes 3,00% 1,00%<	7	307	Wells & Springs	3 00%			,	•	•	•			,	1
309 Raw Water Supply Mains 300% 226,802 (21,325) 205,476 61,631 61,631 61,631 63,014 2,172,382 311 Power Generation Equipment 3,00% 226,802 (21,325) 205,476 61,631 61,631 65,014 2,172,382 320.1 Valent Treatment Pendens 3,00% 7,710 7,710 7,710 7,107	80	308	Infiltration Gallenes	3.00%				1	•	•	•	17,869	595,649	243,405
310 Power Generation Equipment 3.00% 226,802 (21,329) 206,416 61,631 61,631 63,014 2,172,382 320 Water Teachment Equipment 3,00% 226,802 (21,329) 206,416 61,631 61,631 63,014 2,172,382 320.1 Water Teachment Equipment 3,00% 7,710	6	309	Raw Water Supply Mains	3.00%	•	•			•	•	1	•		•
311 Pumping Equipment 300% 225,802 (21,325) 205,476 61,631 61,102,193 717,332 717,01 7710	10	310	Power Generation Equipment	3.00%	•	•		. ,	•	•	,	•	ı	1
320 Water Treatment Equipment 3.00% 2.17.382 320.1 Water Treatment Equipment 3.00% 1.566 52.205 320.2 Water Treatment Equipment 3.00% 7.710 7.710 7.710 320.2 Southon Chemical Feeders 3.00% 7.710 7.710 7.710 330.1 Pressure Tanks 3.00% 7.710 7.710 7.710 330.2 Pressure Tanks 3.00% 7.741 7.710 7.710 330.1 Transmission & Distribution Mains 3.00% 2.70.38 1.79.88 1.79.88 331 Transmission & Distribution Mains 3.00% 2.77.43 2.77.43 2.77.83 4.39.20 332 Horiston 3.00% 2.77.43 2.77.43 2.77.43 4.29.80 1.75.98 1.75.98 1.75.98 333 Horiston A.00% 2.77.43 2.77.43 2.77.43 2.64.1 2.64.1 2.64.1 2.64.1 2.64.1 2.64.1 2.64.1 2.64.1 2.64.1 2.64.1 <	£	311	Pumping Equipment	3.00%	226.802	(21.325)	205 476		61 631	- 2	ı	. 6		,
320.1 Water Treatment Plents 3.00% 2.205 320.2 Solution Chemical Feeders 3.00% 7.710	12	320	Water Treatment Equipment	3.00%	,	(50,50	100,10	•	63,014	2,172,382	380,854
300 Institution Reservoirs & Standpies 3,00% 7,710	5	320.1	Water Treatment Plants	3.00%	•	,	,			•		•		•
330 Distribution Reservoirs & Standpipes 3,00% 7,710	4	320.2	Solution Chemical Feeders	3.00%	•	,	, ,	,		•	•	. !	. ;	•
330.1 Storage Tanks 3.00% 7,710 7,710 7,710 7,710 7,710 7,10 7,710 7,710 7,10 7,10 7,710 7,397 7,397 7,397 7,397 7,397 2,197 7,397 7,397 7,397 7,397 7,397 7,397 7,397 2,197 7,397 2,197 7,397 2,197 7,397 2,197 7,397 2,197 7,397 2,197 7,397 2,197 7,397 2,197 7,397 2,196 87,417 2,196 887,417 2,196 1,102,197 2,196 1,102,197 2,196 1,102,197 2,196 1,102,197 2,196 1,102,197 2,196 1,102,197 2,196 1,102,197 2,196 1,102,197 2,196 1,102,197 2,196 1,102,197 2,196 1,102,197 2,196 1,102,197 2,196 1,102,197 2,198 1,102,197 2,198 1,102,197 2,198 1,102,197 2,198 1,102,197 2,198 1,102,197 2,198 1,102,197 </td <td>15</td> <td>330</td> <td>Distribution Reservoirs & Standpipes</td> <td>3.00%</td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td>1</td> <td>1,566</td> <td>52,205</td> <td>10,233</td>	15	330	Distribution Reservoirs & Standpipes	3.00%	•					•	1	1,566	52,205	10,233
330.2 Pressure Tanks 3.00% 1,431 1,101 3.2850 1,102,197 3.2850 1,102,197 3.333 1,102,197 3.2850 1,102,197 3.333 3.00% 4,282 4,282 4,282 4,282 4,282 4,282 4,282 4,282 4,282 1,102,197 3.333 3.00% 220,238 1,296 1,7958 1,7958 1,7958 1,7958 1,7958 1,7958 1,7387 4,530,246 2,837 48,332,48 3.337 4,530,246 2,6521 887,381 383,426 3.00% 27,743 2,641 5,014 5,014 5,014 2,6621 887,381 383,426 3.00% 2,641 2,641 5,014 5,014 5,014 2,01	16	330.1	Storage Tanks	3 00%	7 7 10	ı	7 740	•	•			. ;	•	•
331 Transmission & Distribution Mains 3 00% 4,282 4,222 4,232 4,232 4,232 4,234 17,231 6,48 12,274 3, 20,238 17,958 17,958 12,277 4, 231 6,950,246 122,023 17,743 1	17	330.2	Pressure Tanks	3.00%	1.431	, ,	7,710	1	•	•	•	32,950	1,102,197	457,142
333 Services 3.00% 220,238 20,238 17,958 17,958 12,873 4,530,468 336 Hydrants 3.00% 27,743 27,743 27,743 2,743 27,743 2,	18	331	Transmission & Distribution Mains	300%	4 282	•	104,1	•	,		1	2,197	73,937	23,494
334 Meters 17,958 17,958 17,958 17,958 132,873 4,530,246 335 Hydrants 3,00% 27,743 27,743 1,958 16,387 893,426 336 Backflow Prevention Devices 3,00% 2,57,743 27,743 26,387 893,426 339 Other Plant & Misc Equipment 3,00% 2,641 2,641 6,014 5,014 4,239 340.1 Computers & Software 3,00% 2,641 2,641 5,014 5,014 2,025 67,486 341 Transportation Equipment 3,00% 9,115 9,115 3,299 109,966 342 Stores Equipment 3,00% 9,115 9,115 3,299 109,966 343 Tools, Shop & Carage Equipment 3,00% 9,115 9,115 3,299 109,966 345 Power Operated Equipment 3,00% 13,239 13,239 6,970 3,299 109,966 346 Communication Equipment 3,00% 13,239 1	19	333	Services	3,00%	207,7	•	4,262	- 17	1	, !	•	87,417	2,916,048	1,538,385
336 Hydrants 26,387 883,426 336 Backflow Prevention Devices 3,00% 2,641 2,641 6,621 887,381 339 Other Plant & Misc Equipment 3,00% 2,641 2,641 4,239 340 Office Equipment 3,00% 2,641 2,641 5,014 774 24,613 341 Transportation Equipment 3,00% 2,641 2,641 5,014 5,014 774 24,613 342 Stores Equipment 3,00% 2,641 2,641 5,014 5,014 774 24,613 342 Stores Equipment 3,00% 3,00% 3,00% 3,00% 3,00% 3,00% 3,00% 3,00% 3,00% 3,00% 3,00% 3,00% 3,00% 3,15 3,453 119,660 3,453 119,660 3,453 119,660 3,453 119,660 3,453 119,60 3,75 3,75 3,453 1,539 3,453 1,90% 3,75 3,75 3,75 3,75 3,	20	334	Meters	3.00%	220,230		220,238	17,958		17,958	,	132,873	4,530,246	743,212
336 Backflow Prevention Devices 3.00% 2.641 2.641 5.014 5.014 5.014 5.014 4,239 340 Office Furniture & Equipment 3.00% 2,641 2,641 5,014 5,014 774 24,613 340 Transportation Equipment 3.00% 2,641 5,014 5,014 774 24,613 341 Transportation Equipment 3.00% 2,641 5,014 5,014 774 24,613 342 Stores Equipment 3.00% 3,00% 3,00% 3,289 109,966 345 Power Operated Equipment 3.00% 9,115 9,115 3,289 109,966 346 Communication Equipment 3.00% 9,115 9,115 3,453 119,660 347 Miscellaneous Equipment 3.00% 13,239 13,239 10,00% 13,239 10,00% 348 Other Tangbile Plant 3.00% 13,239 10,00% 13,239 10,00% 13,239 10,00% ACONSI. Work in Progress 10,14 10,14 10,00% 10,00% 10,00% 10,	21	335	Hydrants	3.00%	241.17		21,143	į			•	26,387	893,426	334,442
339 Other Plant & Misc Equipment 3.00% 2.641 1.687 1.687 1.687 4.239 4.239 340. I Computers & Software 3.00% 2.641 2.641 5.014 5.014 774 24.613 340. I Transportation Equipment 3.00% 3.00% 3.00% 3.00% 3.00% 3.115 9.11	22	336	Backflow Prevention Devices	3,00%	1 1			1	•	,	•	26,621	887,381	523,513
340 Office Furniture & Equipment 3.00% 2.641 1,687 1,687 1,687 4,239 340.1 Computers & Software 3.00% 2,641 2,641 5,014 5,014 774 24,613 341 Transportation Equipment 3.00% 2,641 2,641 5,014 5,014 774 24,613 342 Stores Equipment 3.00% 3.00% 3,00% 3,00% 3,239 109,966 345 Power Operated Equipment 3.00% 9,115 9,115 3,439 109,966 346 Communication Equipment 3.00% 13,239 13,239 13,539 6,970 238,939 347 Miscellaneous Equipment 3.00% 3,00% 3,453 119,660 3,453 119,660 348 Other Tangible Plant 3,00% 3,00% 3,453 10,00% 3,453 119,660 348 Other Tangible Plant 3,00% 3,00% 3,453 10,00% 3,453 10,00% 107ALS 6,970 S.338,939 3,453 10,00% 3,453 10,00% 3,453 10,00%	23	339	Other Plant & Misc Equipment	3.00%	, ,	, ,	,		•	ı			1	1
340.1 Computers & Software 3.00% 2.641 2.641 5.014 5.014 774 24.613 341 Transportation Equipment 3.00% 2.641 2.641 5.014 774 24.613 342 Stores Equipment 3.00% 2.025 67.486 343 Tools, Shop & Garage Equipment 3.00% 9.115 9.115 9.115 344 Laboratory Equipment 3.00% 9.115 9.115 3.453 119,660 345 Niscellaneous Equipment 3.00% 13,239 13,239 6,970 238,939 347 Miscellaneous Equipment 3.00% 3.00% 3.00% 3.00% 3.00% 345 Other Tangible Plant 3.00% 3.00% 3.00% 3.00% 3.00% 107ALS 6.97A ZZK 7.432K 7.432K 7.432K 7.432K	24	340	Office Fumiture & Equipment	3.00%	•		. ,	,	1 607		Ĺ	. ;	. }	•
341 Transportation Equipment 3.00% 2.025 67.486 3.489 3.09% 3.00%	25	340.1	Computers & Software	3.00%	2 641	•	2 6.41	1	1,00,1	/99'-	•	152	4,239	(17)
342 Stores Equipment 3.00% 3.0	56	341	Transportation Equipment	3.00%	i i	•	15. 1	•	9,0,6	5 ,U1 4	į	774	24,613	(518)
343 Tools, Shop & Garage Equipment 3.00% 9,115 9,115 9,115 3,453 119,660 344 Laboratory Equipment 3.00% 9,115 9,115 3,453 119,660 345 Power Operated Equipment 3.00% 13,239 6,970 238,939 347 Miscellaneous Equipment 3.00% 3,00% 3,00% 3,00% 3,00% 348 Other Tangible Plant 3,00% 3,	27	342	Stores Equipment	3.00%	,	ı				•	•	2,025	67,486	(47,158)
344 Laboratory Equipment 3.00% 9,115 9,115 109,966 345 Power Operated Equipment 3.00% 9,115 9,115 3,453 119,660 346 Communication Equipment 3.00% 13,239 13,239 6,970 238,939 347 Miscellaneous Equipment 3.00% 3,00% 3,00% 3,00% 3,00% 348 Other Tangible Plant 3,00% 3,00% 3,00% 3,00% 3,00% 3,00%	28	343	Tools, Shop & Garage Equipment	3.00%	•			. ,	•	•	•	- 6		• ;
345 Power Operated Equipment 3,00% 9,115 9,115 3,453 119,660 346 Communication Equipment 3.00% 13,239 13,239 6,970 238,939 347 Miscellaneous Equipment 3.00% 3,00% 6,970 238,939 348 Other Tangible Plant 3.00% 3.00% 3.00% 3.00% Const. Work in Progress 6,377 7,125 7,125 7,125	59	3 4	Laboratory Equipment	3.00%	•	•		•		1	•	3,299	109,966	30,583
346 Communication Equipment 3.00% 13,239 13,239 13,239 13,239 13,239 13,239 13,239 13,239 13,239 13,00% 3.00% 13,239 13,00% 13,239 13,00% 13,0	30	345	Power Operated Equipment	3.00%	9.115	,	9 115				,	, ;		•
347 Miscellaneous Equipment 3.00% 5.970 238,939 348 Other Tangible Plant 3.00% 5.970 5.970 5.98,939 Const. Work in Progress TOTALS	31	346	Communication Equipment	3,00%	13 239		13 230	•	•	•		3,453	119,660	30,446
348 Other Tangible Plant 3.00%	32	347	Miscellaneous Equipment	3.00%	}		603,01	1	•	•		0/6'9	238,939	69,314
Const. Work in Progress TOTALS FOR 475 FOR 464 AT 050 ME 17 050	33	348	Other Tangible Plant	3.00%	٠			,	•	•	•	•		•
TOTALS 623.776 623.464 67.065	34		Const. Work in Progress			,	•		•	•	•	•	i	•
TOTALS 620.776 (74.256) 610.464 62.000	35		•											
25.17 C C C C C C C C C C C C C C C C C C C	36		TOTALS		523.776	(21,325)	502 451	17 958	79 139	000		240.000	100,	

Pima Utility Company - Water Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.20 Witness: Jones/Bourassa

									2010					
	NARUC	υ	Allowed	Plant			Adjusted	Plant		Adjusted				
Line	Account	ŧ	Deprec.	Additions	Plant	Rate Case	Plant	Retirements	Retirement	Plant	Salvage	Depreciation	Plant	Accum.
o N	횐	Description	Rate	(Per Books)	Adjustments	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
-	301	Organization Cost	0.00%	,	,							•	•	•
7	302	Franchise Cost	0.00%	•	•		•		٠	٠	•	•	•	,
က	303	Land and Land Rights	0.00%	1	,			٠	•		٠		97.637	,
4	304	Structures & Improvements	3.00%	,	,		•	•	٠		٠	9.454	315,125	139,450
5	305	Collecting & Impounding Reservoirs	3.00%	٠	,		,	,	٠		,	•		
9	306	Lake, River, Canal Intakes	3.00%	•			,	•	•	•		,	,	,
7	307	Wells & Springs	3.00%	11,050	•	3,902	14,952	,	٠	٠		18.094	610.601	261.499
80	308	Infiltration Galleries	3.00%		,		,	•	٠	٠	•	•	,	,
6	309	Raw Water Supply Mains	3.00%	•	•		,	•	•				,	,
10	310	Power Generation Equipment	3.00%	•			,	,		•			,	,
7	311	Pumping Equipment	3.00%	220,917	(52,091)	5,937	174,763	,	77,407	77,407	,	66.632	2,269,738	370.078
12	320	Water Treatment Equipment	3.00%		•			,	. •	. '		. •	,	•
13	320.1	Water Treatment Plants	3.00%	٠			•			,	•			•
4	320.2	Solution Chemical Feeders	3.00%	8,051	•		8,051		2,000	2,000	,	1.657	58.255	068'6
15	330	Distribution Reservoirs & Standpipes	3.00%	٠	•			,	,	. •	٠	. •	•	•
16	330.1	Storage Tanks	3.00%	•			,		١	•		33.066	1.102.197	490.208
17	330.2	Pressure Tanks	3.00%	1,433	•		1,433	٠	1,433	1,433	٠	2.218	73,937	24.279
48	331	Transmission & Distribution Mains	3.00%	•	•		•	٠			,	87,481	2.916,048	1.625.867
19	333	Services	3.00%	199,648	•	15,692	215,340	20,746	•	20,746	,	138,826	4,724,840	861,292
8	334	Meters	3.00%	29,776	,		29,776		•		,	27,249	923,202	361,692
21	335	Hydrants	3.00%	•	i		•			,	,	26,621	887,381	550,134
22	336	Backflow Prevention Devices	3.00%		•		,	,	,	•				•
23	339	Other Plant & Misc Equipment	3.00%	•	•		•		•	1	٠		•	•
24	340	Office Furniture & Equipment	3.00%	•	,		•			٠	•	127	4,239	110
25	340.1	Computers & Software	3.00%	3,867	1		3,867	٠		٠	,	796	28,479	278
56	341	Transportation Equipment	3.00%	•	,		•	5,851		5,851	1	1,937	61,635	(51,073)
27	342	Stores Equipment	3.00%	•	•			•			٠		. •	. '
78	343	Tools, Shop & Garage Equipment	3.00%	24,539	•		24,539				•	3,667	134,506	34.251
53	344	Laboratory Equipment	3.00%	•	•			٠			,	,	•	
30	345	Power Operated Equipment	3.00%	5,239	ı		5,239	•	,			3,668	124,899	34,114
31	346	Communication Equipment	3.00%	•	•		,	,	,	•		7,168	238,939	76.482
32	347	Miscellaneous Equipment	3.00%	•	•		,	•		,			•	
33	348	Other Tangible Plant	3.00%	,	ţ		•	,	,	•		,	,	,
8		Const. Work in Progress												
32														-
98		TOTALS		504,520	(52,091)	25,531	477,960	26,597	80,840	107,437		428,663	14,571,659	4,788,552

		Pima UtilityCo Test Year End Original Cost Rate	Pima UtilityCompany - Water Division Test Year Ended December 31, 2010 Diginal Cost Rate Base Proforma Adjustments	nts			Exhibit Final Schedule B-2 Page 4	01
		Adjusi	Adjustment Number 2				Witness: Bourassa	
		Accumulated Depreciation	<u>eciation</u>					
			ΥI	B Difference	Adjustments C	a	Ш	
Acct.		Adjusted Accum.	Depr. Related to	to to	Intentionally	Intentionally	Intentionally	Adjusted
<u>8</u>	<u>Description</u>	Depr.	Capitalized Expenses	Balance	Blank	Blank	Len Blank	Accum. Depr
302	Organization Cost Franchise Cost	1		•				
303	Land and Land Rights			•				1
304	Structures and Improvements	139,450						139.450
30e 30e	Collecting and Impounding Res. Lake River and Other Intakes	ı		í				20,
307	Wells and Springs	261 440	O.F.	4				
308	Infiltration Galleries and Tunnels	2 -	3	• 1				261,499
309	Supply Mains	•		•				ı
310	Power Generation Equipment	•		•				Ī
311	Electric Pumping Equipment	369,989	88	•				370 078
320.1	Water Treatment Plant			1				
320.2		068.6		•				
330	Dist. Reservoirs & Standpipe	00'						068'6
330.1	Storage tanks	490,208		' '				, 000
330.2	Pressure Tanks	24,279		•				490,208
331	Trans. and Dist. Mains	1,625,867		•				1 625 867
334	Services Meters	861,057	235	•				861,292
335	Hydrants	550,134		1				361,692
336	Backflow Prevention Devices	<u>t</u>		1 1				550,134
339	Other Plant and Misc. Equip.							
340	Office Furniture and Fixtures	110		0				' 7
340.1	Computers and Software	278		'				278
342	Transportation Equipment	(51,073)		•				(51,073)
343	Tools and Work Equipment	- 20		•				•
344	Laboratory Equipment	162,48		•				34,251
345	Power Operated Equipment	34 114		•				•
346	Communications Equipment	76,482		• •				34,114
347	Miscellaneous Equipment	. •		•				76,482
348	Other Tangible Plant	ı		•				
	TOTALS	\$ 4 788 169	383		6			
				6)				4,788,552
Accumu	Accumulated Depreciation per Direct						φ	4,788,169
Increase	Increase (decrease) in Accumulated Depreciatio	ation					•	

Increase (decrease) in Accumulated Depreciation

Adjustment to Accumulated Depreciation

383 383

SUPPORTING SCHEDULES B-2, pages 4.1 B-2, pages 3.2 to 3.19

Pima UtilityCompany - Water Division Test Year Ended December 31, 2010 B-2 Adjustment 2 - A

Depreciation Related to Capitalized Expenses

Exhibit

Final Schedule B-2

Page 4.1 Witness: Bourassa

Line	Plant				Depr		
No.	<u>Acct</u>	Description		<u>Amount</u>	<u>Rate</u>	Years Depre	
1	307	Wells and Springs	\$	3,902	3.00%	0.5 \$	59
2	311	Electric Pumping Equipment		5,937	3.00%	0.5	89
3	333	Services		15,692	3.00%	0.5	235
4							
5		Total					383
6							
7							
8	Increase i	n Accumulated Depreciation				<u>\$</u>	383
9							
10							
11							
12							
13							
14							
15							
16		e/Supporting Schedule		_			
17	Staff Rate	Base Adjustment No. 2, Schedu	ile CSR-	5			
18							
19							
20							
21 22							
23							
23 24							
2 4 25							
20							

Pima UtilityCompany - Water Division Test Year Ended December 31, 2010 B-2 Adjustment 3 Reclassify AIAC to CIAC

Exhibit Final Schedule B-2 Page 5 Witness: Bourassa

Line No.		
1	Unrefunded AIAC related to reorganized developer (Accts. Payable)	49,353
2	Less: Refund	(49,353)
3	Reduction to AIAC Balance	-
4 5		
6	Total	
7	. • • • • • • • • • • • • • • • • • • •	
8		
9	Increase (Decrease) in AIAC	\$ -
10		
11		
12	Increase (Decrease) in CIAC	<u>\$</u>
13		
14 15		
16		
17	Reference/Supporting Schedule	
18		
19		
20		
21 22		
23		
24		
25		
26		

Pima UtilityCompany - Water Division

Test Year Ended December 31, 2010 Computation of Working Capital

28 29

30

E-1

SUPPORTING SCHEDULES:

Exhibit Final Schedule B-5 Page 1 Witness: Bourassa

Line No. 1 2 3 4 5 6 7	Cash Working Capital (1/8 of Allowance Operation and Maintenance Expense) Pumping Power (1/24 of Pumping Power) Purchased Water (1/24 of Purchased Water) Prepaid Expenses	\$	87,231 10,519 -
8		<u>-</u>	
9	Total Working Capital Allowance	\$	97,750
10			
11			
12	Working Capital Requested	\$	-
13			
14			
15 16			
17		Δdiuet	ed Test Year
18	Total Operating Expense	<u> </u>	1,750,188
19	Less:	Ψ	1,730,100
20	Income Tax	\$	34,310
21	Property Tax	•	77,191
22	Depreciation		688,387
23	Purchased Water		· <u>-</u>
24	Pumping Power		252,453
25	Allowable Expenses	\$	697,847
26	1/8 of allowable expenses	<u>=</u> \$	87,231
27	·	<u></u>	

RECAP SCHEDULES:

B-1

Pima UtilityCompany - Water Division Test Year Ended December 31, 2010 Income Statement

Exhibit Final Schedule C-1 Page 1 Witness: Bourassa

Line <u>No.</u>			Direct Adjusted <u>Results</u>	<u>Ac</u>	ljustment		Rebuttal Adjusted <u>Results</u>		Proposed Rate Increase		Adjusted with Rate Increase
1	Revenues										
2	Metered Water Revenues	\$	1,970,366	\$	-	\$	1,970,366	\$	739,556	\$	2,709,922
3	Unmetered Water Revenues		_		-		-				-
4	Other Water Revenues		7,261		-		7,261				7,261
5		\$	1,977,627	\$	-	\$	1,977,627	\$	739,556	\$	2,717,184
6	Operating Expenses										
7	Salaries and Wages	\$	220,827		-	\$	220,827			\$	220,827
8	Salaries and Wages - Off. and Dir.		90,294		(50,096)		40,198				40,198
9	Employee Pensions and Benefits		64,900		(1,040)		63,860				63,860
10	Purchased Water		-		- 1		-				-
11	Purchased Power		252,453		-		252,453				252,453
12	Chemicals		16,721				16,721				16,721
13	Repairs and Maintenance		100,885		(29,489)		71,396				71,396
14	Office Supplies and Expense		67,321		(460)		66,861				66,861
15	Contractual Services - Engineering		5,283		(3,902)		1,381				1,381
16	Contractual Services - Accounting		3,067		-		3,067				3,067
17	Contractual Services - Legal		14,175		-		14,175				14,175
18	Contractual Services - Other		54,797		(415)		54,382				54,382
19	Contractual Services - Water Testing		18,737		(9,812)		8,925				8,925
20	Rents - Equipment		3,203		(0,0.2)		3,203				3,203
21	Transportation Expenses		44,637				44,637				44,637
22	Insurance - Vehicle		17,464		_		17,464				17,464
23	Insurance - General Liability		10,840		_		10,840				10,840
24	Insurance - Worker's Comp		1,009		_		1,009				1,009
25	Reg. Comm. Exp.		3,671		_		3,671				3,671
26	Reg. Comm. Exp Rate Case		50,000		(50,000)		-				-
27	Bad Debt Expense		4,766		(55,555)		4.766				4.766
28	Miscellaneous Expense		15,934		(6,354)		9,580				9,580
29	Depreciation Expense		686,998		1,389		688,387				688,387
30	Taxes Other Than Income		40,883		-		40,883				40,883
31	Property Taxes		83,358		(6,167)		77,191		9,904		87,095
32	Income Tax		(27,157)		61,467		34,310		200,822		235,132
33	income tax		(21,131)		-		34,310		200,022		233,132
34	Total Operating Expenses	-\$	1,845,067	\$	(94,879)	\$	1,750,188	\$	210,726	\$	1,960,914
35	Operating Income	-	132,560	\$	94,879	\$	227,440	\$	528,830	\$	756,270
36	Other income (Expense)	Ψ	132,300	Ψ	34,013	Φ	227,440	Φ	320,030	Ф	750,270
37	Interest Income		48.219				48,219				48,219
38	Other income		1,254		-		1,254				1,254
39	Interest Expense		(203,041)		65,951		(137,090)				(137,090)
40	Other Expense		(1,692)		05,951		(137,090)				(137,090)
41	Other Expense		(1,0 5 2) (758)		-						
42	Total Other Income (Expense)	\$	(156,017)	\$	65,951	\$	(758) (90,067)	\$		\$	(758) (90,067)
43	Net Profit (Loss)	\$	(23,457)	- \$ -	160,830	<u>\$</u> _	137,373	\$	528,830	\$	666,203
44	HOLL TOTAL (EUGG)		(20,751)	<u> </u>	100,000	Ψ	101,010	Ψ	JE0,030	Ψ_	000,203
44 45	CURRORTING COURTUILES							054	מאם פטווכט		· C.
40	SUPPORTING SCHEDULES:								CAP SCHED	ULE	<u>:o.</u>

SUPPORTING SCHEDULES: C-1, page 2 E-2

46 47 48 RECAP SCHEDULES: A-1

Pima UtilityCompany - Water Division Test Year Ended December 31, 2010 Income Statement

7. 62	o.i	Contractual	Other																(415)														(415)	415							415	l	
Exhibit Final Schedule C-1 Page 2.1 Witness: Bourassa	ωı	Contractual Services	Testing				5													(9,812)													(9.812) \$							11	9,812 \$		
	7	Contractual Services -	Engineering				69									(3,902)																	(3,902) \$	3,902						€9	3,902		
	9 1	Repairs &	Maintenance											(29,489)																				29,489						\$	29,489 \$		
	юI	Office Supplies	and Expense				€ 9								(460)																		(460) \$	460 \$						\$ 6	₩ •		
	41	~*	Wages				•		(50,096)	(1,040)																							- 1	51,136 \$						51 136 C	Ш		
	က၊	Rate	Case Expense				- 69																			(20,000)							\$ (20,000) \$							\$0.000	11		
	71	_	<u>laxes</u>				· •																							(6.167)		(6.467)	\$ (6,167) \$	o, 10/						\$ 6.167 \$			
	₹	1	Depreciation				, 99																					1389	2			1 280	ſ	(606,1)						(1,389)			
	LABEL>>>> Direct	Adjusted	Since State	\$ 1,970,366			/79'//6'l	\$ 220,827	90,294	64,900	250 450	16 721	100,885	67.321	5,283	3.067	14,175	54,797	18,737	3,203	44,637	17,464	10,840	1,009	1,9,5	00,000	15 934	686,998	40,883	83,358	(27,157)	1 845 067	1)	48,219	1,254	(203,041)	(1,692)	(758)	\$ (23,457) \$			
Tina OuntyCompany - Water Division Test Year Ended December 31, 2010 Income Statement	_	71	Revenues	Metered Water Revenues	Unmetered Water Revenues	Other Water Revenues	Operating Expenses	Salaries and Wages	Salaries and Wages - Off. and Dir.	Employee Pensions and Benefits Purchased Water	Purchased Power	Chemicals	Repairs and Maintenance	Office Supplies and Expense	Contractual Services - Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Other	Contr. Services - Water Testing	Transportation Filters	Transportation Expenses	Insurance - Venicle	Insurance - General Liability	Reg. Comm. Exp.	Reg. Comm. Exp Rafe Case	Bad Debt Expense	Miscellaneous Expense	Depreciation Expense	Taxes Other Than Income	Property Taxes	Income lax	benses	•	euse)	Interest Income	Other income	interest Expense Other Expense	Gain/Loss on Disposal	me (Expense)	' "	o contaca	C-2	E-2
Ě	-		-	0 0	n 4	4 10	ဖ	۲.	×ο	ه 5	7	12	13	7 !	15	9	17	20 9	2 2	2 2	2 6	3 5	2 2	52	56	27	28	53	8	31	33 8	8	32	38	ر د د	8 6	8 4	4	45	£ ;	4 4	\$ 9	47

Pima UtilityCompany - Water Division Test Year Ended December 31, 2010 Income Statement

		Adjusted	with Rate Increase	2,709,922	7 264	2,717,184	220,827	40,198	63,860	252,453	16,721	66.861	1,381	3,067	14,175	8,925	3,203	44,637	10,840	1,009	3,671	4 766	9,580	688,387	40,883 87,095	235, 132	770	756,270	070	1.254	(137,090)	(1,692) (758)	(90,067) 666,203	
e C-1 assa		•		↔		69	69																			••	-	-			E		90	ý.
Exhibit Final Schedule C-1 Page 2.2 Witness: Bourassa		Proposed	Increase	\$ 739,556		\$ 739,556																			9,904	200,822	210 726 \$	528,830 \$					528,830 \$	RECAP SCHEDULES
		Rebuttal	Results	1,970,366	7,261	1,977,627	220,827	40,198 63,860	,	252,453	71,396	66,861	1,381	3,067	54,382	8,925	3,203	17,464	10,840	1,009	- 'ô	4,766	9,580	40,883	77,191	34,310	1,750,188 \$		48,219	1,254	(137,090)		137,373 \$	REC
	16		Income tax	69		()	€9																		!	61,46/	8	(61,467) \$					(61,467) \$	
	51	Interest	Synch.			•																						€9 '		65 951		- 1	65,951 \$ (6	
	4 1	Left	Blank		6																						€ 6	<i>A</i>		~		\$		
	13 Intentionally	Left	Diank		\$																						53 6 5	•				ω,	69	
	12 Intentionally	Left			5																					6	•					69 6	9	
	11 Intentionally	Left Blank																								1	·					€ 5		
	위	Fees			• •																	(6,354)				(6,354) \$	6,354 \$					6,354 \$		
		·	Metered Water Revenues	Other Water Revenues	Operating Expenses	Salaries and Wages	Employee Pensions and Benefits	r utchased Water Purchased Power	cals	Repairs and Maintenance	Contractual Services - Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Other Contr. Services - Water Taction	Rents - Equipment	Transportation Expenses	insurance - Vehicle Insurance - General Liebility	Insurance - Worker's Comp	Reg. Comm. Exp.	Reg. Comm. Exp Rate Case Bad Debt Expense	Miscellaneous Expense	Depreciation Expense	Taxes Other Than Income	l axes Tax		Operating Income		ncome	xpense	Jense	Disposal	\$ (25,000)	SUPPORTING SCHEDULES: C-2	
	Line	No. 1 Revenues	2 Meter 3 Unme		ŏ		9 Emplo			13 Repair								_					_			Operating E	Other Income (Expense)	Interest Income	Interest Expense	Other Expense	CallyLoss Total Other Is	Net Profit (Loss)	SUPPOR C-2	E-2
	J							_	Ψ.	- +-	-	5 7	- at	5 6	20	2 2	23 2	24	2 2	27	28	29	3 5	32	8 3	35.4	36	38	36	4 5	42	4 4 4	45 46	47

Exhibit

252,453 16,721 71,396 66,861 1,381 3,067 14,175 54,382 8,925 3,203 44,637 17,464 10,840 1,009 3,671 4,683 8,580 688,387 40,883 87,095 235,132

RECAP SCHEDULES C-1, page 1

Exhibit Final Schedule C-2 Page 1 Witness: Bourassa

Line			Adjustmen	its to Revenues and	Expenses			
<u>No.</u>		<u>1</u>	2	<u>3</u>	4	<u>5</u>	<u>6</u>	<u>Subtotal</u>
1 2 3		Depreciation Expense	Property Taxes	Rate Case Expense	Salaries & Wages	Office Supplies and Expense	Repairs & <u>Maintenance</u>	
4	Revenues	<u>=/,501109</u>	1000	<u> </u>	114490	and Expense	Mantonance	-
5 6	Expenses	1,389	(6,167)	(50,000)	(51,136)	(460)	(29,489)	(135,863)
7			(0,101)	(00,000)	(01,100)	(400)	(20,400)	(100,000)
8	Operating	(4.000)	0.407	50.000	54.400	100	00.400	
9 10	Income	(1,389)	6,167	50,000	51,136	460	29,489	135,863
11	Interest							
12	Expense							-
13 14	Other Income /							
15	Expense						-	-
16								
17	Net Income	(1,389)	6,167	50,000	51,136	460	29,489	135,863
18 19								
20			Adjustmen	its to Revenues and	Expenses			
21		<u>7</u>	8	9	<u>10</u>	<u>11</u>	<u>12</u>	Subtotal
22		Contractual	Contractual	Contractual		Intentionally	Intentionally	
23 24		Services -	Services -	Services -	Bank	Left Blank	Left	
2 4 25	Revenues	Engineering	Testing	<u>Other</u>	<u>Fees</u>	<u> Diarik</u>	<u>Blank</u>	_
26								
27	Expenses	(3,902)	(9,812)	(415)	(6,354)			(156,346)
28 29	Operating							
30	Income	3,902	9,812	415	6,354	_	_	156,346
31		-,-	.,-		,			,,,,,
32	Interest							
33 34	Expense Other	•						-
35	Income /							-
36	Expense							
37								450.040
38 39	Net Income	3,902	9,812	415	6,354	-		156,346
39 40								
41			<u>Adjustmen</u>	ts to Revenues and	Expenses			
42		<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>Total</u>
43 44		Intentionally Left	Intentionally Left	Interest	Income	Intentionally Left	Intentionally	
45		<u>B</u> lank	<u>Blank</u>	Synch.	Income <u>Taxes</u>	Blank	Left <u>Blank</u>	
46	Revenues	<u>=.,</u>				<u>=</u>	<u>=</u>	-
47	_							
48 49	Expenses				61,467			(94,879)
50	Operating							
51	Income	_	-	-	(61,467)	-	-	94,879
52	1.1.							
53 54	Interest Expense			65,951				65,951
54 55	Other			00,801				00,901
56	Income /							-
57	Expense			<u></u>				
58 59	Net Income			65,951	(61,467)	_	_	160,830
59	Net Income			00,901	(01,407)			100,030

Exhibit Final Schedule C-2 Page 2 Witness: Bourassa

Depreciation Expense

Line No. 1					
2			Adjusted		
3	Acct.		Original	Proposed	Depreciation
4	No.	Description	Cost	Rates	Expense
5	301	Organization Cost	<u> </u>	0.00%	EXPENSE
6	302	Franchise Cost	-	0.00%	_
7	303	Land and Land Rights	97,637	0.00%	_
8	304	Structures and Improvements	315,125	3.33%	10,494
9	305	Collecting and Impounding Res.	-	2.50%	-
10	306	Lake River and Other Intakes	_	2.50%	-
11	307	Wells and Springs	610,601	3.33%	20,333
12	308	Infiltration Galleries and Tunnels	_	6.67%	-
13	309	Supply Mains	-	2.00%	-
14	310	Power Generation Equipment	-	5.00%	-
15	311	Electric Pumping Equipment	2,269,738	12.50%	283,717
16	320	Water Treatment Equipment	-	3.33%	, -
17	320.1	Water Treatment Plant	-	3.33%	-
18	320.2	Chemical Solution Feeders	58,255	20.00%	11,651
19	330	Dist. Reservoirs & Standpipe	-	2.22%	-
20	330.1	Storage tanks	1,102,197	2.22%	24,469
21	330.2	Pressure Tanks	73,937	5.00%	3,697
22	331	Trans. and Dist. Mains	2,916,048	2.00%	58,321
23	333	Services	4,724,840	3.33%	157,337
24	334	Meters	923,202	8.33%	76,903
25	335	Hydrants	887,381	2.00%	17,748
26	336	Backflow Prevention Devices	-	6.67%	•
27	339	Other Plant and Misc. Equip.	-	6.67%	-
28	340	Office Furniture and Fixtures	4,239	6.67%	283
29	340.1	Computers and Software	28,479	20.00%	5,696
30	341	Transportation Equipment	61,635	20.00%	12,327
31	342	Stores Equipment	-	4.00%	-
32	343	Tools and Work Equipment	134,506	5.00%	6,725
33	344	Laboratory Equipment	-	10.00%	-
34	345	Power Operated Equipment	124,899	5.00%	6,245
35	346	Communications Equipment	238,939	10.00%	23,894
36	347	Miscellaneous Equipment	-	10.00%	-
37	348	Other Tangible Plant	-	10.00%_	
38		TOTALS	\$ 14,571,659		\$ 719,839
39					
40			Gross CIAC	Amort. Rate	
41	Less: An	nortization of Contributions	\$ 632,418	4.9733%	\$ (31,452)
42	Total De	preciation Expense		-	\$ 688,387
43					
44	Adjusted	Test Year Depreciation Expense			686,998
45				_	
46	Increase	(decrease) in Depreciation Expense		_	1,389
47				=	
48	Adjustme	ent to Revenues and/or Expenses			\$ 1,389
49	-	-		=	
	011000	TINO COLIEDIUE			

50 <u>SUPPORTING SCHEDULE</u> 51 B-2, page 3

Exhibit Final Schedule C-2 Page 3 Witness: Bourassa

Property Taxes

Line			Test Year		Company
<u>No.</u>	DESCRIPTION	3	as adjusted	Re	commended
1	Company Adjusted Test Year Revenues - 2007	\$	1,977,627	\$	1,977,627
2	Weight Factor		2		2
3	Subtotal (Line 1 * Line 2)		3,955,255		3,955,255
4	Company Recommended Revenue		1,977,627		2,717,184
5	Subtotal (Line 4 + Line 5)		5,932,882		6,672,439
6	Number of Years		3		3
7	Three Year Average (Line 5 / Line 6)		1,977,627		2,224,146
8	Department of Revenue Mutilplier		2		2
9	Revenue Base Value (Line 7 * Line 8)		3,955,255		4,448,292
10	Plus: 10% of CWIP - 2010		-		-
11	Less: Net Book Value of Licensed Vehicles		112,708		112,708
12	Full Cash Value (Line 9 + Line 10 - Line 11)		3,842,547		4,335,585
13	Assessment Ratio		20.0%		20.0%
14	Assessment Value (Line 12 * Line 13)		768,509		867,117
15	Composite Property Tax Rate - Obtained from ADOR		10.0442%		10.0442%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	\$	77,191	\$	87,095
17	Tax on Parcels		-		-
18	Total Property Taxes (Line 16 + Line 17)	\$	77,191		
19	Test Year Property Taxes	\$	83,358		
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	\$	(6,167)		
21					
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)			\$	87,095
23	Company Test Year Adjusted Property Tax Expense (Line 18)			\$	77,191
24	Increase in Property Tax Due to Increase in Revenue Requirement			\$	9,904
25					<u> </u>
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 2	241		\$	9,904
27	Increase in Revenue Requirement	- ' '		\$	739,556
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 2	7)		Ψ	1.33923%
29	more dead and reports that or being more dead in November (Line 207 Line 2	.,			1.0002070
30					

Exhibit Final Schedule C-2 Page 4 Witness: Bourassa

Rate Case Expense

Line			
<u>No.</u>			
1			
2			
3			
4			
5			
6			
7	Annual Rate Case Expense per Direct	\$	50,000
8			
9	Amount to include in operating expenses	\$	-
10			
11			
12	Increase(decrease) Rate Case Expense	_\$	(50,000)
13			
14	Adjustment to Revenue and/or Expense	\$	(50,000)
15			
16			
17			
18			
19	REFERENCE		
20	See Testimony		

Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 4 Exhibit Final Schedule C-2 Page 5 Witness: Bourassa

Salaries and Wages - Offices and Directors

Line <u>No.</u>			
1			
2	Proposed Salaries and Wages for Officers and Directors	\$	40,198
4 5	Test Year Salaries and Wages - Officers and Directors	\$	90,294
6 7	Increase (decrease) in Salaries and Wages - Officers and Directors	\$	(50,096)
8	Proposed Payroll Burden		
9	Proposed Salaries and Wages \$ 40,196	3	
10	Burden Rate 2.085440%		
11	Proposed Payroll Burden	\$	838
12			
13	Test Year Payroll Burden		1,878
14	•		
15	Increase (decrease) in Employee Pensions and Benefits	\$	(1,040)
16			,
17			
18			
19	Adjustment to Revenue and/or Expense	\$	(51,136)
20			
21			
22			
23			
24			
25			
26			
27			
28			
29	REFERENCE		
30	Testimony		

Exhibit Final Schedule C-2 Page 6 Witness: Bourassa

Office Supplies and Expense

Line		
<u>No.</u>		
1		
2		
3		
4	Remove coffee service expense	\$ 460
5		
6		
7		
8	Increase (decrease) in Office Supplies and Expense	\$ (460)
9		
10		
11	Adjustment to Revenue and/or Expense	\$ (460)
12		
13	REFERENCE/SUPPORTING SCHEDULES	
14	Staff Adjustment No. 4, Schedule CSB-11	
15	·	
16		
17		
18		
19		
20		

Exhibit Final Schedule C-2 Page 7 Witness: Bourassa

Repairs and Maintenance

1	
2	
3 Remove capitalized expenses from Repairs and Maintenance \$ 21,6	
4 Normalization adjustment for tree removal costs	
5 Total \$ 29,4	89
6	
7	
8 Increase (decrease) in Repairs and Maintenance \$ (29,4)	89)
9	
10	
11 Adjustment to Revenue and/or Expense \$ (29,4)	89)
12	
13 REFERENCE/SUPPORTING SCHEDULES	
14 Staff Adjustment No. 3, Schedule CSB-10	
15	
16	
17	
18	
19	
20	

Exhibit Final Schedule C-2 Page 8 Witness: Bourassa

Contractual Services - Engineering

Line <u>No.</u> 1		
2	Remove capitalized expenses from Contractual Services - Eng.	\$ 3,902
3		
4		
5		
6		
7	Increase (decrease) in Contractual Services - Eng.	\$ (3,902)
8		
9		
10	Adjustment to Revenue and/or Expense	\$ (3,902)
11		
12	REFERENCE/SUPPORTING SCHEDULES	
13	Staff Adjustment No. 5, Schedule CSB-12	
14	·	
15		
16		
17		
18		
19		
20		

Exhibit Final Schedule C-2 Page 9 Witness: Bourassa

Contractual Services - Testing

Line <u>No.</u> 1			
2	Staff Recommended Testing Expenses	\$	8,925
4 5	Test Year Testing Expenses	\$	18,737
6 7	Increase (decrease) in Testing Expense	\$	(9,812)
8		c	(0.840)
9 10			(9,812)
11 12			
13 14			
15			
16 17	REFERENCE/SUPPORTING SCHEDULES Staff Adjustment No. 6, Schedule CSB-13		
18 19	,		
20			

Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 9 Exhibit Final Schedule C-2 Page 10 Witness: Bourassa

Contractual Services - Other

Line <u>No.</u> 1 2	Remove expenses from Contractual Services -Other	\$	415
3			
4 5			
6			
7	Increase (decrease) in Contractual Services - Other	\$	(415)
8			
9	A. D	•	(445)
10	Adjustment to Revenue and/or Expense	<u>\$</u>	(415)
11			
12	REFERENCE/SUPPORTING SCHEDULES		
13	Staff Adjustment No. 7, Schedule CSB-14		
14			
15			
16 17			
18	•		
19			
20			
20			

Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 10 Exhibit Schedule C-2 Page 11 Witness: Bourassa

Miscellaneous Expense

Line <u>No.</u> 1 2 3		
4 5 6 7	WWV Division bank fees recorded on Water Division's books	\$ 6,354
, 8 9 10	Increase (decrease) in Miscellaneous Expense	\$ (6,354)
11 12	Adjustment to Revenue and/or Expense	 (6,354)
13	REFERENCE/SUPPORTING SCHEDULES	
14	RUCO Adjustment No. 6, Schedule RBM-15	
15	·	
16		
17		
18		
19		
20		

Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 15 Exhibit Final Schedule C-2 Page 12

Witness: Bourassa

Interest Synchronization

Line No. 1 2 3									
4	Fair Value Rate Base					9,122,677			
5	Weighted				\$	1.50%			
6	Interest E						\$	137,090	
7		·							
8	Test Year	Interes	st Expense				\$	203,041	
9									
10	Increase ((decrea	se) in Interest	Expense				(65,951)	
11									
12									
13								CE 0E1	
14	Adjustmei	Adjustment to Revenue and/or Expense				:	\$	65,951	
15 10									
16 17	Mainblad C	D-	ht Commutation						
18	<u>vveignteu Co</u>	ost of De	bt Computation				V	Veighted	
19			Amount	Percent		Cost	•	Cost	
20	Debt	\$	8,370,000	35.36%		4.25%		1.50%	
21	Equity	\$	15,301,736	64.64%		10.50%		6.79%	
22	Total	\$	23,671,736	100.00%		•		8.29%	
23									
24									
25									
26									
27									
28									
28 29 30									

Exhibit Final Schedule C-2 Page 13 Witness: Bourassa

	Adjustment Number 16	vvitnes	s: Bourassa
Line			
<u>No.</u> 1	Income Tax Computation		
2	moone rax computation		
3		Test Year	Adjusted
4		Adjusted	with Rate
5		Results	Increase
6	Revenue	\$ 1,977,627	\$ 2,717,184
7	Operating Expenses Excluding Income Taxes	1,715,878	1,725,782
8	Synchronized Interest	137,090	137,090
9	•		
10	Income Before Taxes	\$ 124,659	\$ 854,311
11			
12	Arizona Income Before Taxes	\$ 124,659	\$ 854,311
13			
14	Less: Effective Arizona Income Tax	\$ 5,517	\$ 37,810
15	Rate = 4.4258% ¹		
16			
17			
18			
19			
20	Federal Income Before Taxes	\$ 124,659	\$ 854,311
21			
22	Less Arizona Income Taxes	<u>\$ 5,517</u>	\$ 37,810
23 24	Federal Taxable Income	\$ 119,142	\$ 816,501
25	1 ederal Taxable Income	ψ 119,142	Ψ 010,301
26 26			
27			
28	FEDERAL INCOME TAXES:		
29	Effective Federal Tax Rate = 24.1667% ¹	\$ 28,793	\$ 197,321
30	Ellodivo i odordi rax ridio	20,700	Ψ 107,021
31			
32			
33			
34			
35	Federal Income Taxes	\$28,793_	\$ 197,321
36			
37			
38	Total Income Tax	\$ 34,310	\$ 235,131
39			
40	Overall Tax Rate	27.52%	27.52%
41			
42	Income Tax	\$ 34,310	\$ 235,131
43	Test Year Income tax Expense	(27,157)	34,310
44	Adjustment to Income Tax Expense	<u>\$ 61,467</u>	\$ 200,822
45			
46			

¹ See work papers/testimony

47

Pima UtilityCompany - Water Division Test Year Ended December 31, 2010 Computation of Gross Revenue Conversion Factor

Exhibit Final Schedule C-3 Page 1 Witness: Bourassa

		Percentage
		of Incremental
Line		Gross
No.	Description	Revenues
1	Combined Federal and State Effective Income Tax Rate	27.523%
2		
3	Property Taxes	0.971%
4 5		
6	Total Tax Percentage	28.494%
7	Total Tax I crocinage	25.45470
8	Operating Income % = 100% - Tax Percentage	71.506%
9		
10		
11		
12	0 0 0 0 5 10	
13	1 = Gross Revenue Conversion Factor Operating Income %	1.3985
14 15	Operating income %	1.3903
16		
17		
18		
19		
20		
21		
22 23		
23 24		
25	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
26	C-3, page 2	A-1
27	0 0, page 1	
28		
29		
30		
31		
32 33		
33 34		
35		
36		
37		
38		
39		
40		

GROSS REVENUE CONVERSION FACTOR

Exhibit Final Schedule C-3 Page 2 Witness: Bourassa

Line <u>No.</u>		(A)	(B)	(C)	(D)	[E]	[F]
1 2 3 4 5	Calculation of Gross Revenue Conversion Factor: Revenue Uncollecible Factor (Line 11) Revenues (L1 - L2) Combined Federal and State Income Tax and Property Tax Rate (Line 23) Subtotal (L3 - L4) Revenue Conversion Factor (L1 / L5)	100.0000% 0.0000% 100.0000% 28.4936% 71.5064% 1.398478					
7 8 9 10 11	Calculation of Uncollectible Factor: Unity Combined Federal and State Tax Rate (Line 17) One Minus Combined Income Tax Rate (L7 - L8) Uncollectible Rate Uncollectible Factor (L9 * L10)	100.0000% 27.5229% 72.4771% 0.0000%	2	<u>.</u>			
13 14 15 16	Applicable Federal Income Tax Rate (Line 54) Effective Federal Income Tax Rate (L14 x L15)	100.0000% 4.4258% 95.5742% 24.1667% 23.0971%		i.			
19 20 21	Calculation of Effective Property Tax Factor Unity Combined Federal and State Income Tax Rate (L17) One Minus Combined Income Tax Rate (L18-L19) Property Tax Factor Effective Property Tax Factor (L20*L21) Combined Federal and State Income Tax and Property Tax Rate (L17+L22)	100.0000% 27.5229% 72.4771% 1.3392%	•	28.4936%			
25	Required Operating Income AdjustedTest Year Operating Income (Loss) Required Increase in Operating Income (L24 - L25) Income Taxes on Recommended Revenue (Col. (E), L52) Income Taxes on Test Year Revenue (Col. (F), L52)	\$ 756,270 \$ 227,440 \$ 235,132	\$ 528,830				
29 30 31		\$ 34,310 \$ 2,717,184 0.0000% \$ -	\$ 200,822				
35 36 37	Property Tax with Recommended Revenue Property Tax on Test Year Revenue Increase in Property Tax Due to Increase in Revenue (L35-L36) Total Required Increase in Revenue (L26 + L29 + L37	\$ 87,095 \$ 77,191	\$ 9,904 \$ 739,557	:			
		Total	(B) Year	(C)	Total	[E] Company Recommend	
40 41 42 43 44 45 46	Calculation of Income Tax: Revenue Operating Expenses Excluding Income Taxes Synchronized Interest (L58) Arizona Taxable Income (L39 - L40 - L41) Arizona State Effective Income Tax Rate (see work papers) Arizona Income Tax (L42 x L43) Federal Taxable Income (L42 - L44) Effective Tax Rate (see work papers) Federal Income Tax (L45 x L46)	\$ 1,977,627 \$ 1,715,678 \$ 137,090 \$ 124,659 4,42589 \$ 5,517 \$ 119,142 24,1667%	\$ 1,715,878 \$ 137,090 \$ 124,659 4.4258% \$ 5,517	\$ - \$ - 4.4258% \$ -	\$ 2,7 \$ 1,7 \$ 1 \$ 8 4 \$ \$ 8	ima Utiliv Company - W. 17,184 \$ 2,717,18 25,782 \$ 1,725,78 37,990 \$ 137,99 14,4258 \$ 854,31 14,258% \$ 4,4258 37,810 \$ 37,81 16,502 \$ 816,50 1667% 24,1667 97,322 \$ 197,32	84 82 90 122 \$
52 53	Total Federal Income Tax Combined Federal and State Income Tax (L35 + L42) COMBINED Applicable Federal Income Tax Rate [Col. [D], L51 - Col. [A], L51] WATER Applicable Federal Income Tax Rate [Col. [E], L51 - Col. [B], L51] / [C	\$ 28,793 \$ 34,310 / [Col. [D], L45 - Col. [A], L45	\$ 28,793 \$ 34,310		\$ 1 \$ 2	97,322 \$ 197,32 35,132 \$ 235,13 .1667%	32 \$
56 57	Calculation of Interest Synchronization: Rate Base Weighted Average Cost of Debt Synchronized Interest (L56 x L57)		\$ 9,122,677 1.5027% \$ 137,090	N/A \$. 0.0000% \$.			

Exhibit Final Schedule D-1 Page 1 Witness: Bourassa

Pima UtilityCompany - Water Division Test Year Ended December 31, 2010 Summary of Cost of Capital Consolidated Capital Structure of Water and Sewer Division

Proforma End of Test Year

Weighted <u>Cost</u> 1.50%	.0.50% <u>6.79%</u>	8.29%
Cost <u>Rate</u> 4.250%	10.50%	"
Percent of <u>Total</u> 35.36%	64.64%	100.00%
Dollar <u>Amount</u> 8,370,000	15,301,736	23,671,736

Stockholder's Equity

Totals

Item of Capital Long-Term Debt SUPPORTING SCHEDULES:

RECAP SCHEDULES:

Pima Utility Company - Water Division Revenue Summary Test Year Ended December 31, 2010

Exhibit Final Schedule H-1 Page 1 Witness: Bourassa

		Additional <u>Gallons</u> (265,673) 179,482	(285,257) - 286,139 (83,192) 244,063	(21,544,200)	
		Additional Bills (46)	(11) 0 6 (2) 5	(12)	
Percent of Proposed Water 62.91% 5.53%	1.38% 0.11% 1.42% 0.57% 11.62% 16.16%	99.96% -0.02% 0.06%	-0.02% 0.00% 0.02% -0.01% 0.02%	-0.27%	99.75% 0.27% -0.01% 100.00%
Percent of Present Water Revenues 64.47%	1.29% 0.09% 1.45% 0.53% 10.52% 15.68%	100.31% -0.02% 0.07%	-0.02% 0.00% 0.02% -0.01% 0.02%	-0.37%	100.00% 0.37% -0.37% 100.00%
Percent Change 34.08% 28.74%	46.93% 57.74% 34.52% 46.00% 51.67% 0.00%	36.91% 30.64% 25.01%	45.41% 0.00% 29.96% 40.31% 55.22%	0.00%	37.04% 0.00% -94.87% 37.40%
Dollar <u>Change</u> 434,434 33,566	11,936 1,050 9,928 4,861 107,525	732,311 (142) 336	(156) - 117 (51) 210	315	732,625 - 6,931 739,556
Total Revenues at Proposed Rates 1,709,346 \$ 150,348	37,367 \$ 2,869 38,689 15,429 315,610 439,144 7,324	2,716,125 \$ (607) \$ 1,682	(499) \$ - 507 (178) 591	(7,324)	2,710,298 \$ 7,261 (375) 2,717,184 \$
Total Revenues at Present Rates 1,274,912 \$ 116,781	25,431 \$ 1,819 28,761 10,567 208,085 310,134 7,324	1,983,814 \$ (464) \$ 1,345	(343) \$ - 390 (127) 381	(7,324)	1,977,673 \$ 7,261 (7,306) 1,977,628 \$
↔	₩	φ φ	θ		6
Meter Size <u>Classification</u> 5/8x3/4 Inch Residential 1 Inch Residential	5/8x3/4 Inch Commercial 3/4 Inch Commercial 1 Inch Commercial 1 1/2 Inch Commercial 2 Inch Commercial Irrigation Irrigation - recovered effluent	Subtotals of Revenues Revenue Annualizations: 5/8x3/4 Inch Residential 1 Inch Residential	5/8x3/4 Inch Commercial 3/4 Inch Commercial 1 Inch Commercial 1 1/2 Inch Commercial 2 Inch Commercial	Irrigation - recovered effluent (belongs to Wastewater Division) Subtotal Revenue Annualization	Total Revenues w/ Annualization Misc Revenues Reconciling Amount Total Revenues
Line 1 <u>No.</u> 2 1 5	3 6 7 7 8 8 7 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			24 - 1 25 - 26 27 - 27 28 - 31	

Exhibit Final Schedule H-2 Page 1 Witness: Bourassa

Percent of Customers 95.87%	0.62% 0.04% 0.45% 0.11%	0.04%	100.00%
Percent Amount 30.75%	45.64% 56.02% 27.13% 35.96% 53.65%	41.60%	
Proposed Increase Dollar Perc Amount Amo 3.28 30	14.98 20.83 14.08 28.21 42.46	2,434.16	
₩		€9	
Bill Proposed <u>Rates</u> 13.94 54.13	47.80 58.01 65.97 106.68 121.59	8,285.73	
ege ↔		₩	
Average Bill Present Pro Rates Rates A	32.82 37.18 51.90 78.46 79.14	5,851.58	
€9	⇔	↔	
Average Consumption 6,395 28,258	27,442 31,484 35,570 55,541 51,537	15,854,381	
(a) Average Number of Customers at 12/31/2010 9,747	63 4 46 11	4	10,167
Customer Classification and/or Meter Size nch Residential Residential	Commercial Commercial Commercial Commercial Commercial		d Number
Cla 2014 5/8x3/4 Inch 1 Inch	5/8x3/4 Inch 3/4 Inch 1 Inch 1 1/2 Inch 2 Inch	IIIgation	Totals Actual Year End Number of Customers:
. 2 2 4 No. 8 10 10 10 10 10 10 10 10 10 10 10 10 10	4501805	2 7 2	25 25 25 25 25 25 25 25 25 25 25 25 25 2

	Q	Percent of Customers 95.87%	0.62% 0.04% 0.45% 0.11%	0.04%	100.00%
H-2 ssa	920	Amount 30.38% 21.23%	41.91% 84.98% 25.28% 42.50% 47.33%	41.55%	f II
Exhibit Final Schedule H-2 Page 2 Witness: Bourassa	Proposed Increase		0.4	1,385.74	
ш́ і <u>т</u> а ́ ≯		₩	↔	↔	
	≣	Proposed Rates 11.63 45.80	15.27 16.50 31.77 76.35 138.02	4,721.10	
	Median Bill	↔	* * *	↔	
	Med	Present Rates 8.92 37.78	10.76 8.92 25.36 53.58 93.68	3,335.36	
Ξ.,		₩	$\varphi \varphi \varphi$	↔	
' Company - Water Divisio Revenue by Detailed Class Ended December 31, 2010		Median Consumption 4,500 22,500	6,500 4,500 11,000 32,500 65,000	8,864,900	
Pima Utility Company - Water Division Analysis of Revenue by Detailed Class Test Year Ended December 31, 2010	(a) Average Number of Customers	at <u>12/31/2010</u> 9,747 220	63 4 46 11	4	10,167
	Customer	Classification and/or Meter Size nch Residential Residential	Commercial Commercial Commercial Commercial		nd Number ::
	č	CI and 5/8x3/4 Inch 1 Inch	5/8x3/4 Inch 3/4 Inch 1 Inch 1 1/2 Inch 2 Inch	Irrigation	Totals Actual Year End Number of Customers:
	<u>.</u>	N - 2 - 6	7450186	6 1 2 2 4 4 4	148 17 27 27 27 28

Pima Utility Company - Water Division Test Year Ended December 31, 2010 Present and Proposed Rates

Exhibit Final Schedule H-3 Page 1

100.06

Pima Utility Company - Water Division Test Year Ended December 31, 2010 Present and Proposed Rates

Exhibit Final Schedule H-3 Page 2

Commodity Rates 1 Inch Meter (All classes)	Block Over Minimum up to 10,000 gallons Over 10,000 gallons	& & ₽	(Per 1,000 gallons) Present Propo Rate 0.92 1.08	llons) Proposed Rate	
1 Inch Meter - Residential, Commercial	1 gallons to 25,000 gallons over 25,000 gallons		88	1.22 1.62	
1.5 Inch Meter (All classes, except irrigation)	Over Minimum up to 10,000 gallons Over 10,000 gallons	89 89	0.92		
1.5 Inch Meter - Residential, Commercial	1 gallons to 50,000 gallons over 50,000 gallons			1.22	
2 Inch Meter (All classes, except irrigation)	Over Minimum up to 10,000 gallons Over 10,000 gallons	↔ ↔	0.92 1.08		
2 Inch Meter - Residential, Commercial	1 gallons to 80,000 gallons over 80,000 gallons		9 9	1.22 1.62	
3 Inch Meter (All classes, except irrigation)	Over Minimum up to 10,000 gallons Over 10,000 gallons		0.92 1.08		
3 Inch Meter - Residential, Commercial	1 gallons to 160,000 gallons over 160,000 gallons		8 8	1.22	
4 Inch Meter (All classes, except irrigation)	Over Minimum up to 10,000 gallons Over 10,000 gallons	ь ь	0.92 1.08	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
4 Inch Meter - Residential, Commercial	1 gallons to 250,000 gallons over 250,000 gallons		6 6	1.22	
6 Inch Meter (All classes, except irrigation)	Over Minimum up to 10,000 gallons Over 10,000 gallons	6 6	0.92 1.08		
6 Inch Meter - Residential, Commercial	1 gallons to 500,000 gallons over 500,000 gallons		8 B	1.22	
Irrigation (all meter sizes)	Over Minimum	છ	0.36 \$	0.51	
Construction/Standpipe	All gallons	2	\$ LN	1.62	
NT = No Tariff					

Pima Utility Company - Water Division	Present and Proposed Rates	Test Year Ended December 31, 2010	

Exhibit Final Schedule H-3 Page 3 Witness: Bourassa

Proposed roposed Meter Service Install Total Line ation Proposed Charge Charge	69	265.00 475.00 995.00	1,840.00 1,620.00 2,495.00	2,570.00 3,545.00	4,925.00 6,820.00
<u>a.</u>	E Z Z				
Present Service Line Charge			D. D		P
	5/8 x 3/4 Inch 3/4 Inch 1 Inch	1 1/2 Inch 2 Inch Turbo	z inch, Compoun 3 inch Turbo 3 inch, compound	4 Inch Turbo 4 Inch, compound	o inch i urbo 6 Inch, compounc

¹ Based on ACC Staff Engineering Memo dated Feburary 21, 2008 NT = No Tariff

Line No 1	Meter and Service Line Charges ¹	ges 1				
3 2		Present	Present Meter		Proposed	ď.
4 4		Service	Install-	Total	Service	- =
ဂ ဖ		Charge	ation	Present	Line	. (
^	5/8 x 3/4 Inch	SK SK SK SK SK SK SK SK SK SK SK SK SK S	Oliai ye		\$ 385.00	اد ب و
∞ .	3/4 Inch			F		•
თ (1 Inch			¥	465.00	
2 =	1 1/2 Inch 2 Inch Turbo			는 t	520.00	
12	2 Inch, Compound			Z	800.00	•
13	3 Inch Turbo			Ę	1.015.00	
4	3 Inch, compound			K	1,135.00	. 4
ر 1	4 Inch Turbo			Z	1,430.00	7
1 2	4 Inch Compound 6 Inch Turbo			탈	1,610.00	ო.
18	6 Inch, compound			ZZ	2,150.00	4 C
19	•)
200	¹ Based on ACC Staff Engineering Memo dated Feburary 21, 2008	ering Memo da	ated Feburar	y 21, 2008		
2,5	NT = No Tariff					
23 2	Other Charges:					
24				Pre	Present	
52						
9 6	Establishment Reestablishment (within 12 months)	(ether)			Į,	
3 6	Reconnection (Delignort)	ionins)			*	
29	Meter Test (if correct)				_	
30	Meter Re-read (if correct)				\$ 20.00	
31	Deposit					
32	Deposit Interest				**	
33	NSF Check				\$ 15.00	
34	Deferred Payment, per month				1.5%	
C o	Late Payment Fee (per month)	(6			1.5%	
2 6	Alter nours service charge				N	
38						
36						
4						
4						
45						
£ 4 4 5 4 5	* Number of months off the system times the monthly minimum. ** Per Rule R14-2-403.B	stem times the	monthly mir	nimum.		
46	NT = No Tariff					

^{*} Number of months off the system times the monthly minimum. ** Per Rule R14-2-403.B

Proposed

25.00		25.00	20.00	25.00			15.00	1.5%	1.5%	50.00			
9	*	s	\$	49	*	*	\$			\$			

Pima Utility Company - Water Division
Bill Comparison of Present and Proposed Rates
Customer Classification Residential 5/8x3/4 Inch Meter
Test Year Ended December 31, 2010
(Excludes all Revenue Related Taxes)

Exhibit Final Schedule H-4 Page 1 Witness: Bourassa

				5.70	1,000		0.92	1.08						7.34			0.92	1.22	1.62												
				υ			G	G						s			₩	ω.	€												
			ates:	inimum:	Minimum	Charge Per 1,000 Gallons	10,000	10,000	•				Rates:	inimum:	Minimum	Charge Per 1,000 Gallons	4,000	10,000	10,000												
			Present Rates:	Monthly Minimum:	Gallons in Minimum	Charge Pe	Up to	Over					Proposed Rates:	Monthly Minimum:	Gallons in Minimum	Charge Pe	Up to	Up to	Over												
Percent	Increase	28.77%	44.91%	38.67%	33.95%	30.26%	30.49%	30.68%	30.84%	30.97%	31.09%	31.19%	33.71%	35.63%	37.15%	38.37%	39.39%	41.29%	42.61%	43.58%	44.33%	44.92%	45.40%	46.13%	46.66%	47.06%	47.38%	47.63%		30.75%	30.38%
Dollar	ncrease	1.64	2.56	2.56	2.56	2.56	2.86	3.16	3.46	3.76	4.06	4.36	5.44	6.52	7.60	89.8	9.76	12.46	15.16	17.86	20.56	23.26	25.96	31.36	36.76	42.16	47.56	52.96		3.28	2.71
_		↔	↔	↔	↔	₩	4	↔	↔	↔	₩	↔	↔	↔	↔	↔	₩	₩	↔	₩	₩	₩	↔	↔	↔	H	↔	↔		↔	↔
Proposed	副	\$ 7.34	8.26	9.18	10.10	11.02	12.24	13.46	14.68	15.90	17.12	18.34	21.58	24.82	28.06	31.30	34.54	42.64	50.74	58.84	66.94	75.04	83.14	99.34	115.54	131.74	147.94	164.14		13.94	11.63
Ħ	圖		5.70	6.62	7.54	8.46	9.38	10.30	11.22	12.14	13.06	13.98	16.14	18.30	20.46	22.62	24.78	30.18	35.58	40.98	46.38	51.78	57.18	67.98	78.78	89.58	100.38	111.18		10.66 \$	8.92 \$
	Usage	↔	1,000	2,000	3,000	4,000	5,000	6,000	2,000	8,000	9,000	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	20,000	000'09	20,000	80,000	90,000	100,000	Average Usage	6,395 \$ Median Usage	4,500 \$

Pima Utility Company - Water Division
Bill Comparison of Present and Proposed Rates
Customer Classification Residential 1 Inch Mete
Test Year Ended December 31, 2010
(Excludes all Revenue Related Taxes)

Exhibit Final Schedule H-4

Page 2	Witness: Bourassa
Meter	

			16.00	1,000		0.92	108	2					18.35	2 '		1 22	163	<u>.</u>												
			()			€9	₩.	•					€.	•		€:	₩	,												
	İ	Present Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	0 10.000						Proposed Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons		25 000													
	í	Pre:	Mon	E Ca Ca	Cha	Up to	Over					Prog	Mon	Gallc	Char	Up to	Over O													
Percent Increase	14.69%	22.31%	22.87%	23.37%	23.83%	24.24%	24.61%	24.95%	25.27%	25.56%	25.82%	24.77%	23.88%	23.11%	22.45%	21.86%	20.68%	24.13%	26.85%	29.06%	30.88%	32.41%	34.84%	36.67%	38.12%	39.28%	40.23%		23.02%	21.23%
Dollar Increase	2.35	3.57	0.0 4 4 7	4· - i	4.4/	4.77	5.07	5.37	2.67	5.97	6.27	6.55	6.83	7.11	7.39	79.7	8.37	11.07	13.77	16.47	19.17	21.87	27.27	32.67	38.07	43.47	48.87		10.13	8.02
·	↔ €	/) 6) 4	} €	A	↔	₩	↔	↔	↔	↔	↔	↔	↔	↔	₩	↔	₩	₩	υ	↔	↔	₩	↔	↔	↔	↔		↔	↔
S .		79.57	20.73	22.01	25.23	24.45	25.67	26.89	28.11	29.33	30.55	32.99	35.43	37.87	40.31	42.75	48.85	56.95	65.05	73.15	81.25	89.35	105.55	121.75	137.95	154.15	170.35		54.13	45.80
	ω	- ·		. .		~	_	٥.	_				_																↔	↔
<u>~</u>		16.00	17.97	5 6	18.75	19.68	20.60	21.52	22.44	23.36	24.28	26.44	28.60	30.76	32.92	35.08	40.48	45.88	51.28	56.68	62.08	67.48	78.28	89.08	99.88	110.68	121.48	ω	\$ 44.00	37.78
Usage .	, t	000'-	2, 600 000 K	2000	4,000 000,1	2,000	000'9	7,000	8,000	9,000	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	000'09	20,000	80,000	90,000	100,000	Average Usage	28,258 \$ Median Usada	22,500 \$

Pima Utility Company - Water Division
Bill Comparison of Present and Proposed Rates
Customer Classification Commercial 5/8x3/4 Inch Meter
Test Year Ended December 31, 2010

Exhibit
Final Schedule H-4
Page 3

					5 70	1 000	-	0.92	108	2					7.34	5 ,		122	1.62	!												
					69	•		₩.	· (3	•					€9	.		G	· 69													
Witness: Bourassa				Present Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	Up to 10,000						Proposed Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	Up to 10,000														
	Percent	Increase	28.77%	50.18%	47.73%	45.89%	44.44%	43.28%	42.33%	41.53%	40.86%	40.28%	39.77%	41.14%	42.19%	43.01%	43.68%	44.23%	45.26%	45.98%	46.51%	46.92%	47.24%	47.50%	47.90%	48.18%	48.40%	48.58%	48.71%		45.64%	41.91%
Test Year Ended December 31, 2010 (Excludes all Revenue Related Taxes)	Dollar	Increase	1.64	3.86	3.16	3.46	3.76	4.06	4.36	4.66	4.96	5.26	5.56		7.72	8.80	9.88	10.96	13.66	16.36	19.06	21.76	24.46	27.16	32.56	37.96	43.36	48.76	54.16		14.98	4.51
ece	73		⇔	₩	↔	∽	↔	₩.	↔	₩.	↔	₩	₩	₩	₩	₩	↔	₩	↔	₩	₩	₩	↔			↔	₩	₩	↔		₩	₩
Ended D II Rever	Proposed	E I	\$ 7.34	8.56	9.78	11.00	12.22	13.44	14.66	15.88	17.10	18.32	19.54	22.78	26.02	29.26	32.50	35.74	43.84	51.94	60.04	68.14	76.24	84.34	100.54	116.74	132.94	149.14	165.34		47.80	15.27
ear es a				0	7	4	9	ω	0	2	4	ဖ	œ	4	0	ഗ	~	ထ	ഹ	က	ഹ	m	m	m	<u></u>	m	<u>~</u>	<u>~</u>	~		⇔	₩
Test Y Exclud	Present	Biii	5.70	5.70	6.62	7.54	8.46	9.38	10.30	11.22	12.14	13.06	13.98	16.14	18.30	20.46	22.62	24.78	30.18	35.58	40.98	46.38	51.78	57.18	67.98	78.78	89.58	100.38	111.18		32.82	10.76
	ш		↔																											sage		s ge
		<u>Usage</u>	ı	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	000'6	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	000'09	70,000	80,000	90,000	100,000	Average Usage	27,442	Median Usage 6,500 \$

Exhibit Final Schedule H-4 Page 4 Witness: Bourassa Pima Utility Company - Water Division
Bill Comparison of Present and Proposed Rates
Customer Classification Commercial 3/4 Inch Meter
Test Year Ended December 31, 2010
(Excludes all Revenue Related Taxes)

				5.70	1 000)) :	0.92	108) :					11.01	· ·		1 22	167	<u> </u>									
				θ	+		€.	· 6 3	+					49	+		(/ 3	€	•									
			Present Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	Up to 10,000						Proposed Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	Up to 10,000											
Percent	Increase	93.16%	114.56%	103.17%	94.56%	87.83%	82.41%	77.96%	74.24%	71.09%	68.38%	66.02%	63.88%	62.24%	60.95%	29.90%	59.04%	57.42%	56.30%	55.47%	54.83%	54.33%	53.92%	53.30%	52.84%	52.50%	52.23%	52.01%
Dollar	Increase	\$ 5.31	\$ 6.53	\$ 6.83	\$ 7.13	\$ 7.43	\$ 7.73	\$ 8.03	\$ 8.33	\$ 8.63	\$ 8.93	\$ 9.23	\$ 10.31	\$ 11.39	\$ 12.47	\$ 13.55	14.63	\$ 17.33	\$ 20.03	\$ 22.73	\$ 25.43	\$ 28.13	\$ 30.83	36.23	5 41.63	\$ 47.03	52.43	57.83
Proposed		\$ 11.01	12.23	13.45	14.67	15.89	17.11	18.33	19.55	20.77	21.99	23.21	26.45	29.69	32.93	36.17	39.41	47.51	55.61	63.71	71.81	79.91	88.01	104.21	120.41	136.61	152.81	169.01
Present	Bill	\$ 5.70	5.70	6.62	7.54	8.46	9.38	10.30	11.22	12.14	13.06	13.98	16.14	18.30	20.46	22.62	24.78	30.18	35.58	40.98	46.38	51.78	57.18	67.98	78.78	89.58	100.38	111.18
	Usage	ı	1,000	2,000	3,000	4,000	5,000	6,000	2,000	8,000	9,000	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	000'09	70,000	80,000	90,000	100,000

56.02%

20.83

↔

58.01

↔

37.18

Average Usage 31,484 \$ Median Usage 4,500 \$

84.98%

7.58

↔

16.50

₩

8.92

Exhibit Final Schedule H-4 Page 5 Witness: Bourassa Pima Utility Company - Water Division
Bill Comparison of Present and Proposed Rates
Customer Classification Commercial 1 Inch Meter
Test Year Ended December 31, 2010

				16.00	1.000		0.92	1.08						18.35	,		1.22	162	!													
				↔	•		θ	₩	٠					€9			υ	₩	+													
			Present Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	Up to 10.000						Proposed Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	Up to 25,000															
Percent	Increase	14.69%	22.31%	22.87%	23.37%	23.83%	24.24%	24.61%	24.95%	25.27%	25.56%	25.82%	24.77%	23.88%	23.11%	22.45%	21.86%	20.68%	24.13%	26.85%	29.06%	30.88%	32.41%	34.84%	36.67%	38.12%	39.28%	40.23%		27.13%		25.28%
Dollar	Increase	2.35	3.57	3.87	4.17	4.47	4.77	5.07	5.37	2.67	5.97	6.27	6.55	6.83	7.11	7.39	79.7	8.37	11.07	13.77	16.47	19.17	21.87	27.27	32.67	38.07	43.47	48.87		14.08		6.41
~	'	₩.	↔	↔	↔	₩.	4	↔	₩	₩	₩	↔	₩	₩	↔	↔	↔	₩	₩	₩	↔	₩	₩	↔	₩	ᡐ	↔	↔		()		↔
Proposed		18.35	19.57	20.79	22.01	23.23	24.45	25.67	26.89	28.11	29.33	30.55	32.99	35.43	37.87	40.31	42.75	48.85	56.95	65.05	73.15	81.25	89.35	105.55	121.75	137.95	154.15	170.35		65.97		31.77
о.		φ.	_					_							•															G		↔
Present	圖	16.00	16.00	16.92	17.84	18.76	19.68	20.60	21.52	22.44	23.36	24.28	26.44	28.60	30.76	32.92	35.08	40.48	45.88	51.28	56.68	62.08	67.48	78.28	89.08	99.88	110.68	121.48		51.90		25.36
щ		↔																											9	် မ	ge	G
	Usage	1	1,000	2,000	3,000	4,000	5,000	9,000	2,000	8,000	9,000	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	000'09	70,000	80,000	90,000	100,000	Average Heade	35,570	Median Usage	11,000

Pima Utility Company - Water Division

Bill Comparison of Present and Proposed Rates

Customer Classification

Commercial 1 1/2 Inch Meter Page 6

Test Year Ended December 31 2010

Witness: Bourassa

10,000 50,000 50,000 10,000 Charge Per 1,000 Gallons Charge Per 1,000 Gallons Gallons in Minimum Gallons in Minimum Witness: Bourassa Monthly Minimum: Monthly Minimum: Proposed Rates: Present Rates: Up to Up to 52.45% 78.56% 76.71% 71.95% 70.59% 69.31% 63.30% 47.76% 41.08% 36.55% 34.80% 74.76% 80.57% 73.42% 68.12% 67.01% %90.09 57.21% 54.69% 44.06% 38.62% 75.00% 38.29% 35.96% ncrease Test Year Ended December 31, 2010 16.92 18.12 18.42 18.72 19.02 19.32 19.62 19.90 20.18 20.46 20.74 21.02 21.72 22.42 23.12 23.82 24.52 25.22 30.62 28.21 Increase Dollar မှာ Proposed 85.50 91.60 36.70 48.90 61.10 67.20 73.30 79.40 97.70 113.90 146.30 \$ 106.68 42.80 44.02 45.24 46.46 47.68 51.34 53.78 56.22 58.66 130.10 78.46 56.28 23.76 24.68 25.60 26.52 27.44 28.36 29.28 31.44 33.60 35.76 37.92 40.08 45.48 50.88 61.68 67.08 72.48 Present Average Usage Median Usage 55,541 \$ 25,000 30,000 35,000 40,000 45,000 50,000 80,000 90,000 100,000 2,000 3,000 4,000 5,000 6,000 7,000 8,000 9,000 10,000 12,000 14,000 16,000 18,000 20,000 60,000 70,000

42.50%

22.77

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76.35

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53.58

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32,500

Pima Utility Company - Water Division
Bill Comparison of Present and Proposed Rates
Customer Classification Commerical 2 Inch Meter
Test Year Ended December 31, 2010

Exhibit Final Schedule H-4 Page 7 Witness: Bourassa

			0	70.00	20,	0 92	10.6	2					58.72	!		1.22	162	1													
			6	9			· 69						G			6 9															
					allons	10.000	10,000								allons	80.000	80,000	-													
		Drocont Doto	Mosthly Misimiss.	Gallons in Minimum	Charge Per 1,000 Gallons	Up to	Over					Proposed Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	Up to	Over														
Percent	Increase 425 pro	130 54%	127.19%	124.07%	121.14%	118.40%	115.82%	113.39%	111.10%	108.93%	106.88%	101.32%	96.37%	91.95%	84.98%	84.38%	76.74%	70.58%	65.50%	61.25%	57.63%	54.52%	49.43%	45.46%	42.26%	42.96%	43.54%		53.65%		47.33%
Dollar	<u>Increase</u>	33.04	34.24	\$ 34.54	\$ 34.84	\$ 35.14	\$ 35.44	\$ 35.74	\$ 36.04	\$ 36.34	\$ 36.64	\$ 36.92	\$ 37.20	\$ 37.48	\$ 37.76	\$ 38.04	\$ 38.74	\$ 39.44	\$ 40.14	\$ 40.84	\$ 41.54	\$ 42.24	43.64	\$ 45.04	\$ 46.44	51.84	57.24		\$ 42.46		\$ 44.34
Proposed	Bill 73	50.72	61.16	62.38	63.60	64.82	66.04	67.26	68.48	69.70	70.92	73.36	75.80	78.24	80.68	83.12	89.22	95.32	101.42	107.52	113.62	119.72	131.92	144.12	156.32	172.52	188.72		121.59		138.02
ш	6						_						_																↔		₩
Present		26.00	26.92	27.84	28.76	29.68	30.60	31.52	32.44	33.36	34.28	36.44	38.60	40.76	42.92	45.08	50.48	55.88	61.28	66.68	72.08	77.48	88.28	99.08	109.88	120.68	131.48		79.14		93.68
	<u>Usage</u>	000 1	2,000	3,000	4,000	5,000	6,000	2,000	8,000	000'6	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	20'000	000'09	70,000	80,000	000'06	100,000	Average Usage	51,537 \$	σ	\$ 000,59

Pima Utility Company - Water Division Bill Comparison of Present and Proposed Rates Customer Classification Test Year Ended December 31, 2010

Exhibit Final Schedule H-4 Page 8 Witness: Bourassa

			180.00	100,000		0.36							200.00	ı		0.51														
			ઝ			()							εs			↔														
		Present Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	All Gallons						Proposed Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	All Gallons														
Percent Increase	11.11%	13.94%	16.78%	19.61%	22.44%	25.28%	39.44%	39.65%	39.81%	39.96%	40.08%	40.19%	40.28%	40.36%	40.43%	40.87%	41.08%	41.20%	41.28%	41.34%	41.38%	41.41%	41.44%	41.46%	41.56%	41.59%	41.61%		41.60%	41.55%
Dollar Increase	20.00	25.10	30.20	35.30	40.40	45.50	71.00	78.50	86.00	93.50	101.00	108.50	116.00	123.50	131.00	206.00	281.00	356.00	431.00	506.00	581.00	656.00	731.00	806.00	1,556.00	2,306.00	3,056.00		2,434.16	1,385.74
	↔	₩	₩	₩	↔	₩	↔	↔	↔	↔	↔	₩	↔	↔	↔	₩	↔	↔	↔	↔	↔	↔	₩	↔	₩	↔	↔		↔	↔
Proposed Bill	\$ 200.00	205.10	210.20	215.30	220.40	225.50	251.00	276.50	302.00	327.50	353.00	378.50	404.00	429.50	455.00	710.00	965.00	1,220.00	1,475.00	1,730.00	1,985.00	2,240.00	2,495.00	2,750.00	5,300.00	7,850.00	10,400.00		\$ 8,285.73	\$ 4,721.10
Present Bill	180.00	180.00	180.00	180.00	180.00	180.00	180.00	198.00	216.00	234.00	252.00	270.00	288.00	306.00	324.00	504.00	684.00	864.00	1,044.00	1,224.00	1,404.00	1,584.00	1,764.00	1,944.00	3,744.00	5,544.00	7,344.00		5,851.58	3,335.36
	↔			_		_		_	_	_	_	_		_	_	_	_	_	_	_	_	_	_	_	_	_	_	ā	↔	6
Usage	1	10,000	20,000	30,000	40,000	50,000	100,000	150,000	200,000	250,000	300,000	350,000	400,000	450,000	500,000	1,000,000	1,500,000	2,000,000	2,500,000	3,000,000	3,500,000	4,000,000	4,500,000	5,000,000	10,000,000	15,000,000	20,000,000	Average Usage	15,854,381	Median Usage 8,864,900

EXHIBIT

2

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Computation of Increase in Gross Revenue Requirements As Adjusted

Exhibit Final Schedule A-1 Page 1 Witness: Bourassa

Line				
<u>No.</u>				
1	Fair Value Rate Base		\$	9,894,162
2				
3	Adjusted Operating Income			516,143
4				
5	Current Rate of Return			5.22%
6				
7	Required Operating Income		\$	820,226
8				
9	Required Rate of Return on Fair Value Rate Base			8.29%
10				
11	Operating Income Deficiency		\$	304,083
12				
13	Gross Revenue Conversion Factor			1.3985
14				
15	Increase in Gross Revenue			
16	Requirement		\$	425,259
17			_	
18	Adjusted Test Year Revenues		\$	3,096,775
19	Increase in Gross Revenue Revenue Requirement		\$	425,259
20	Proposed Revenue Requirement		\$	3,522,034
21	% Increase			13.73%
22		 _		

\sim	
22	

22							
23	Customer		Present	F	Proposed	Dollar	Percent
24	Classification		Rates		Rates	<u>Increase</u>	<u>Increase</u>
25	(Residential C	Commercial, Irrigation)					
26	5/8x3/4 Inch	Residential	\$ 2,658,546	\$	3,052,011	\$ 393,465	14.80%
27	1 Inch	Residential	145,477		167,008	21,531	14.80%
28							
29	5/8x3/4 Inch	Commercial	6,410		7,359	949	14.80%
30	3/4 inch	Commercial	\$ 1,272	\$	1,460	188	14.80%
31	1 Inch	Commercial	16,909		19,412	2,503	14.80%
32	1 1/2 Inch	Commercial	12,672		14,547	1,875	14.80%
33	2 Inch	Commercial	115,770		132,904	17,134	14.80%
34							
35	Effluent		121,512		109,907	(11,605)	-9.55%
36							
37	Revenue Annu	alization	13,363		11,983	(1,380)	-10.32%
38							
39	Subtotal		\$ 3,091,931	\$	3,516,590	\$ 424,659	13.73%
40							
41	Other Water Re	evenues	6,030		6,030	-	0.00%
42	Reconciling An	nount	(1,186)		(586)	600	-50.59%
43	Rounding		 			 -	0.00%
44	Total of Water	Revenues	\$ 3,096,775	\$	3,522,034	\$ 425,259	13.73%
4.5			 				

45 46

SUPPORTING SCHEDULES:

47 B-1 48 49 C-1 50 C-3 51 H-1

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Summary of Rate Base

39 40

41 42

43

44 45

B-3

B-5

E-1

SUPPORTING SCHEDULES: B-2

Exhibit

Final Schedule B-1

Page 1

Witness: Bourassa

Line <u>No.</u> 1		riginal Cost Rate base	Fair Value Rate Base
2	Gross Utility Plant in Service Less: Accumulated Depreciation	\$ 22,039,554 11,503,741	\$ 22,039,554 11,503,741_
4 5 6	Net Utility Plant in Service	\$ 10,535,813	\$ 10,535,813
7 8 9	<u>Less:</u> Advances in Aid of Construction	(0)	(0)
10 11	Contributions in Aid of Construction	1,242,739	1,242,739
12 13	Accumulated Amortization of CIAC	(601,088)	(601,088)
14 15 16 17	Customer Meter Deposits Deferred Income Taxes & Credits	÷	-
18 19 20 21	Plus:		
22	Prepayments	-	-
23 24 25	Materials and Supplies Allowance for Cash Working Capital	-	-
26 27	Total Rate Base	\$ 9,894,162	\$ 9,894,162
28 29 30 31 32 33 34 35 36 37 38			

Test Year Ended December 31, 2010 Original Cost Rate Base Proforma Adjustments Exhibit

Final Schedule B-2

Page 1

Witness: Bourassa

Line No.			Direct Adjusted at End of Test Year	Proforma <u>Adjustment</u>		Final Adjusted at end of <u>Test Year</u>
1	Gross Utility	_				
2 3	Plant in Service	\$	22,055,018	(15,465)	\$	22,039,554
4	Less:					
5	Accumulated					
6 7 8	Depreciation		11,546,833	(43,092)		11,503,741
9	Not Utility Plant					
10	Net Utility Plant in Service	\$	10 500 106		•	10 505 010
11	in Service	Ф	10,508,186		\$	10,535,813
12	Less:					
13	Advances in Aid of					
14	Construction		285,313	(285,313)		(0)
15	Construction		200,515	(200,510)		(0)
16	Contributions in Aid of					
17	Construction - Gross		937,694	305,045		1,242,739
18	Conditability Cross		507,004	303,043		1,272,700
19	Accumulated Amortization of CIAC		(578,093)	(22,995)		(601,088)
20	7 Godinated 7 thorazation of Gifts		(070,000)	(22,555)		(001,000)
21	Customer Meter Deposits		_			_
22	Accumulated Deferred Income Tax		_	_		_
23	, todamatou Dolottou moomo Tax		_			_
24			-			_
25						
26	Plus:					
27						
28						
29	Prepayments		-			-
30	Materials and Supplies		-			-
31	Allowance for Cash Working Capital		-	-		-
32	• •		-			_
33						
34	Total	\$	9,863,272		\$	9,894,162
35		=			=	
36						

40 41 42

43 44

45

46

49 50 SUPPORTING SCHEDULES:

B-2, pages 2

47 48

E-1

RECAP SCHEDULES: B-1

		Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Original Cost Rate Base Proforma Adjustments	a UtilityCompany - Wastewater Divis Test Year Ended December 31, 2010 nal Cost Rate Base Proforma Adjustm	or Division , 2010 djustments				Exhibit Final Sch Page 2 Witness:	Exhibit Final Schedule B-2 Page 2 Witness: Bourassa	
		Direct Adjusted	← I	Profor 2	Proforma Adjustments 3	\$ <u>1</u>	Ю		Final Adjusted	
Line		at End of	Plant-in-	Accumulated		Intentionally Left	Intentionally Left		at end of	
-	Gross Utility	देश । देश	Service	Depreciation	CIAC	Blank	Blank	•	Test Year	
0 6	Plant in Service	\$ 22,055,018	(15,465)					69	22,039,554	
4 ro	Less: Accumulated									
9 ~	Depreciation	11,546,833		(43,092)					11,503,741	
œ										
o 6	Net Utility Plant in Service	\$ 10508186 \$	(15,465) \$	43 000 e				•	:	
Ξ:))))	(00t'01)	250,04	ı	, ,	, A	s9	10,535,813	
<u>5</u>	Less:									
<u>4</u>	Construction	285,313			(285,313)				6	
15	On which the state of the state								9	
5 7 9	Construction (CIAC)	937,694			305,045				1 242 739	
9									1,242,133	
19 20	Accumulated Amort of CIAC	(578,093)			(22,995)				(601,088)	
77	Customer Meter Deposits									
2 2	Accumulated Deferred Income Taxes	•							. ,	
3 %										
52	Plus:									
24 62										
78 73	Prepayments Materials and Supplies	•								
8 8	Allowance for Cash Working Capital								1	
32	Total	\$ 9,863,272 \$	(15,465) \$	43.092 \$	3.263			6	0000	
8 % %			f)	l.	ll .		1	æ	9,894,162	
36 37 38	<u>SUPPORTING SCHEDULES:</u> B-2, pages 3-5 E-1					<u>85</u> 1 49	<u>RECAP SCHEDULES:</u> B-1	<u>ES:</u>		
99										

Exhibit Final Schedule B-2 Page 3 Witness: Bourassa

Apparation Cost Apparation	No.		Pla	Plant-in-Service		Adiustments			
Court S Court Expenses Price Case Intentionally Intentionally Intentionally Court			Direct	∢	ωi	C	۵l	ш	
Court	Acct.		Adjusted			Intentionally	Intentionally	Intentionally	Rebuttal
Option S Columnistic Blanch Blanch Ellanch Columnistic	8	Description	Cost	Capitalized	Prior Case	Left	Left	Left	Original
Part	351	Organization Cost		2021200	Adjustments	Blank	Blank	Blank	Cost
1,528 Proposed Equipment 20,433 Proposed Equipment 20,433 Proposed Equipment 20,433 Proposed Equipment 20,433 Proposed Equipment 20,433 Proposed Equipment 20,434 Proposed Equipment 226,531 Proposed Equipment 103,441 Proposed Equipment 103,441 Proposed Equipment 103,441 Proposed Equipment Proposed E	353	Franchise Cost							
Security Security	354	Structures & Improvements	91,528						
waves - Force waves -	355	Power Generation Equipment	250,433						91,528
### Services 1,191,722	360	_	97 523						550,455
Composition	361.1		3.854.512						97.523
Outside Structures 692,249 Outside Structures 692,249 Ing Devices 1,744 9,179 (22,507) Ing Equipment Lift Status 1,544,46 9,179 (22,507) Installations 1,544,46 9,179 (22,507) Installations 1,544,46 9,179 (22,507) Installations 1,544,46 9,179 (22,507) Installations 1,544,46 9,179 (2,260) Installations 1,37,44 (3,260) (3,260) Installations 1,37,44 (3,260) (3,260) Misc Equipment 9,844,071 13,212 (3,260) Sobware 1,583 (1,423) Carage Equipment 1,583 (1,423) Carage Equipment 1,583 2,2,055,018 Carage Equipment 1,683 2,5,250 Carage Equipment 1,683 2,5 Carage Equipment 1,683 2,5 Carage Equipment 1,683 3,5 Carage Equipment 1,682<	361.2		1,791,722						3,854,512
The first continuent	362	Special Collecting Structures							1,791,722
The standard of the first of the standard of	363	Servcies to Customers	632,249						•
The analysis of the control of the c	36.4 46.4	Flow Measuring Devices	•						632,249
7 and Meter Installations 226,251 8 elles 1,544,146 9,179 (22,507) 1 1 getulpment of Equipment of	36.0	Flow Measuring Installations							
Sample Care	367	Reuse Maters and Mater Leader							
1,000	370	Receiving Wells							
1,244,146 9,179 (22,507) 1,045,040 1,044,146 9,179 (22,507) 1,045,040 1,044,040 1,044,040 1,045,040 1,046,040 1,	371.1	Pumoing Fauinment - Lift Stations	226,251						,
Jument - Recharge Wells 1,436,200 (10,665) 1 1,436,200 (10,665) 1 1,436,200 (10,665) 1 1,423 (1,423) 1,4312 (1,423) 1,4312 (1,423) 1,4312 (1,423) 1,4313 (1,423) 1,1312 (1,423) 1,1312 (1,423) 1,1313 (1,423) 1,1313 (1,423) 1,1313 (1,423) 1,1313 (1,423) 1,1313 (1,423) 1,1313 (1,423) 1,1313 (1,423) 1,1313 (1,423) 1,1313 (1,423) (1,423	371.2	Other Pumping Equipment	1,544,146	9,179	(22,507)				226,251
Author Reservices Mission and Distribution 137,444 (3.260) Mission and Distribution 137,444 (3.260) Substance of Equipment 156,209 Misc Equipment	371.3	Pumping Equipment - Recharge Wells	103,441						1,000,618
mission and Distribution Disposal Equipment Disposal Equipment Wise Equipment Software In Equipment 156,209 (1,423) (1,423) Plant In Service \$ 22,055,018 \$ 22,391 \$ (37,856) \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	374	Reuse Distribution Reserviors	1,436,200		(10,665)				103,441
Disposal Equipment 9,884,071 13,212 (3,260) Lines Misc Equipment 6,529 Misc Equipment 10,884 In Equipment 21,830 In Equipment 156,200 In Equipment 118,828 Equ	375	Reuse Transmission and Distribution	137 444						200,021
Misc Equipment 972,509 Re & Equipment 6,529 Software 10,884 To 10,884 To 10,884 To 10,884 To 10,884 To 10,884 To 11,993 Eduipment 1,993 Fed Equipment	380	Treatment & Disposal Equipment	9,884,071	13 212	(3,260)				134,184
Wisc Equipment	381	Plant Sewers	•	1					9,897,283
Misc Equipment 972,509 Misc Equipment 10,884 Software 10,884 In Equipment 156,200 Interpret 1,993 Inter	382	Outfall Sewer Lines							
6,529 10,884 10,884 10,884 10,884 10,884 10,884 10,884 10,884 10,884 10,884 10,884 10,884 10,884 10,884 10,884 19,893 19	200	Other Plant & Misc Equipment	972,509						
10,884 Total part	300.1	Office Fundance & Equipment	6,529						972,509
* Garage Equipment 156,200 (1,423) 118,828 11,993 (1,423) 118,828 118,828 118,828 118,722	391	Transportation Equipment	10,884						6,529
A Garage Equipment 156,200 (1,423) (1,423) 1933 Indiponent 1,993	392	Stores Equipment	21,830						10,884
11	393	Tools, Shop & Garage Equipment	156 200						000,12
ted Equipment	394	Laboratory Equipment	1 993		(1,423)				154 777
118,828 To be dipment To be Plant To be P	395	Power Operated Equipment	??.·						1 993
8 Equipment	396	Communication Equipment	118 828						2
e Plant 716,722 \$ 72,055,018 \$ 22,391 \$ (37,856) \$ - \$ - \$ 22 rect Plant-in-Service Service \$ 12,005,018 \$ 22,391 \$ (37,856) \$ - \$ - \$ 22 \$ 12,005,018 \$ 22,391 \$ (37,856) \$ - \$ - \$ 22 \$ 12,005,018 \$ 22,391 \$ (37,856) \$ - \$ - \$ - \$ - \$ 22 \$ 12,005,018 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	397	Miscellaneous Equipment							118.828
## AFUDC 716,722	398	Other Tangible Plant							
\$ 22,055,018 \$ 22,391 \$ (37,856) \$ - \$ - \$ - \$ 22 Plant-in-Service		Post-in-service AFUDC	716 722						,
Frect Plant-in-Service Service		TOTALS	\$ 22.055.018 \$		* (010 LC)	1			716.722
Plant-in-Service \$ 22), Service \$ \$ \text{Service} \$ \tex			9		\$ (34,856)		•		22.039.554
Plant-in-Service \$ 22, Service \$	ant-in-	Service per Direct						•	
Plant-in-Service Service \$ \text{VULES}								€	22,055,018
Service \$	rease	(decrease) in Plant-in-Service							
VULES	justme	ent to Plant-in-Service						₩	(15,465)
ULES								49	(15 465)
, pages 3.1 and 3.2	PPOF	TING SCHEDULES							(201,01)
	, pag	ss 3.1 and 3.2							

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 B-2 Adjustment 1 - A Capitalized Expenses

Exhibit Final Schedule B-2 Page 3.1 Witness: Bourassa

Line No. 1 2 3	Plant <u>Acct</u> 371.1 380	<u>Description</u> Pumping Equipment - Lift Stations Treatment & Disposal Equipment	\$	Amount 9,179 13,212
4 5		Total	\$	22 201
6		Total		22,391
7				
8	Increase in	n Plant-in-Service	\$_	22,391
9				<u> </u>
10				
11				
12				
13				
14				
15	Deference	/Cumparting Cabadula		
16 17		/Supporting Schedule Base Adjustment No. 2, Schedule CS	D A	
18	Stall Nate	base Adjustment No. 2, Schedule Co	D- 4	
19				
20				
21				
22				
23				
24				
25				

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 B-2 Adjustment 1 - B Prior Rate Case Plant

Exhibit Final Schedule B-2 Page 3.2 Witness: Bourassa

Line No. 1 2 3	Plant <u>Acct</u> 371.1 371.3 375 393	<u>Description</u> Pumping Equipment - Lift Stations Pumping Equipment - Recharge Wells Reuse Transmission and Distribution Tools, Shop & Garage Equipment	\$	Amount (22,507) (10,665) (3,260) (1,423)
5 6		Total	\$	(37,856)
7				
8				
9	Increase i	n Plant-in-Service	\$	(37,856)
10				
11				
12				
13				
14				
15				
16 17	Deference	/Supporting Schodula		
18		e/Supporting Schedule ate Base Adjustment No. 1, Schedule TJC-	.3	
19	NOCON	ate base Adjustment No. 1, Concude 100	•	
20				
21				
22				
23				
24				
25				
26				

Pima Utility Company - Sewer Division Plant Additions and Retirements

Witness: Jones/Bourassa

Page 3.3

Exhibit Final Schedule B-2

Deprec. At 12/31/1997 267,514 116,937 15,630 23,649 80,134 10,453 1,755 893,476 Allocate A/D 1,428,798 Accum. 2,559,281 149,529 226,251 766,637 100,000 16,790 8,547,798 3,260 180,893 716,722 14,462,595 13,745,873 12/31/1997 Plant at NARUC Current Books 2,559,281 1,118,725 149,529 343,041 8,547,798 716,722 766,637 14,462,595 184,153 Plant at 12/31/1997 G/L 1,428,798 1,428,798 Deprec. At 12/31/1997 Accum. 2,559,281 1,118,725 226,251 766,636 100,000 16,790 8,547,798 149,529 180,892 716,722 3,261 14,462,594 Plant at 12/31/1997 Per Decision No. 62184 - January 5, 2000 (326,251) (3,261)100,000 3,261 Adopted RUCO (5,612)149,529 1,017 (1,148,824)(149,529) (1.153,419)Adopted Staff (4,326)Company Pro Forma 2,135 147,338 147,338 149,529 Adjust 76,709 4,326 13,603,129 343,041 8,545,663 1,118,725 765,619 2,559,281 1,865,546 15,468,675 Company Plant at 12/31/1997 2.00% 10.00% 2.00% 8.33% 3.57% 10.00% 10.00% 0.00% 0.00% 0.00% 3.33% 5.00% 2.00% 2.00% 2.00% 2.00% 10.00% 2.50% 2.00% 5.00% 5.00% 20.00% 4.52% 3.33% 6.67% 20.00% 2.00% 10.00% 6.67% 3.00% 00 uar 0.00% 3.00% %00 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% Pumping Equipment - Recharge Wells Reuse Meters and Meter Installations Reuse Transmission and Distribution Pumping Equipment - Lift Stations Fools, Shop & Garage Equipment Treatment & Disposal Equipment Reuse Distribution Reserviors Other Plant & Misc Equipment Power Generation Equipment Office Furniture & Equipment Special Collecting Structures Flow Measuring Installations Collection Sewers - Force Collection Sewers - Gravity Power Operated Equipment Structures & Improvements Other Pumping Equipment Communication Equipment ransportation Equipment Description Miscellaneous Equipment Flow Measuring Devices Post-In Service AFUDC Manholes & Cleanouts Servcies to Customers Land and Land Rights Computers & Software Laboratory Equipment Other Tangible Plant Outfall Sewer Lines Organization Cost Stores Equipment Receiving Wells Reuse Services Plant Sewers Sub Total TOTAL NARUC Account 371.2 371.3 380 381 382 390 390.1 370 375 374 391 392 393 351 352 353 354 355 360 362 363 364 365 365 367 8 Line 9

¹ Shaded cells are per Decision No. 62184. Other cells per Staff recommended depreciation rates.

Composite Depreciation Rate

Depreciable Plant

42

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.4 Witness: Jones/Bourassa

351 352 353 354 355 355 361 361 361 361 361 361 362 363 363 364 367 371 371 371 371 371 371 371 371 371 37	Part Adjusted Plant Adjusted Plant Adjusted Plant Adjusted Plant Adjusted Plant	Alowed				1994			ĺ		
18 Particular State Partic	March Description 100% Control Contr	Power C		Adjusted	Plant		Adjusted				
9.5 Fordurable Cold Inches 0.00% 0.00% 9.6 Fordurable Cold Inches 0.00% 0.00% 9.6 Structure & Inchrowants in Cold Inches 0.00% 0.00% 9.6 Structure & Inchrowants in Cold Inches 0.00% 0.00% 9.6 Collection Swears - Condy 0.00% 0.00% 9.6 Collection Swears - Condy 0.00% 0.00% 9.6 Sweat Collecting Enclares 0.00% 0.00% 9.6 Fow Measuring Intelligences 0.00% 0.00% 9.6 Fow Measuring Intelligences 0.00% 0.00% 9.7 Reads Mines and Maker Intelligences 0.00% 0.00% 9.8 Reads Swinch Speciment - And Intelligences 0.00% 0.00% 9.8 Reads Swinch Speciment - And Intelligences 0.00% 0.00% 9.9 Reads Swinch Speciment - And Intelligences 0.00% 0.00% 9.0 Read Swinch Speciment - And Intelligences 0.00% 0.00% 9.0 Read Swinch Speciment - And Intelligences 0.00% 0.00% 9.0 Read Swinch Speciment - And Intelligences 0.00% 0.00% 9.0 Read Swinch Speciment - And Intelligences 0.00% 0.00%	351 Organization Coatt 0.00% 0.00% 352 Familyse (month) 0.00% 0.00% 353 Land and Land Sight 0.00% 0.00% 354 Shruchus (month) 0.00% 0.00% 367 Power Chemetor Report (month) 3.00% 2.00% 367 Challed (month) 3.00% 2.00% 368 Speak (and collecting Shruchus (month) 3.00% 2.00% 368 Speak (and Collecting Shruchus (month) 3.00% 2.00% 368 Flow Measuring Denotes (month) 3.00% 2.00% 369 Reuse Sinches and Meter (nestilations (month) 3.00% 2.00% 369 Reuse Sinches and Meter (nestilations (month) 3.00% 2.00% 371 Charter (month) 3.00% 3.20% 372 Charter (month) 3.00% 3.20% 373 Reuse (month) 3.00% 3.20% 374 Reuse (supported Life Salons) 3.00% 3.20% 375 Reuse (month) 3.00% 3.20% 380 Treatment & Esponal Equipment 3.00% 3.20% 381 Treatment & Esponal Equipment 3.00% 3.00% 382 S	Jan. '00 Rate		Plant Additions	Retirements (Per Books)	Retirement Adjustments	Plant Retirements	Salvage A/D Only	Deprecition (Calculated)	Plant Balance	Accum. Deprec.
352 Franchise Cost 354 Structures & Improvements 355 Land and Land Rights 355 Land and Land Rights 355 Land and Land Rights 355 Land Sewers - Force 360 Collection Sewers - Force 361.1 Collection Sewers - Gravity 361.2 Manholes & Cleanouts 362 Special Collecting Structures 363 Services Collecting Structures 363 Services to Customers 364 Flow Measuring Devices 365 Services to Customers 366 Reuse Measuring Installations 367 Reuse Measuring Installations 367 Reuse Meters and Meter Installations 371.1 Pumping Equipment - Lift Stations 371.2 Other Pumping Equipment 371.3 Pumping Equipment - Lift Stations 371.4 Reuse Distribution Recharge Wells 371.5 Reuse Transmission and Distribution 380 Orther Plant & Misc Equipment 381 Orther Plant & Sewer Equipment	352 Franchise Cost 354 Structures & Improvements 355 Land and Land Rights 355 Succession Sewers - Gravity 361.1 Collection Sewers - Gravity 362.2 Manholes & Cleanouts 363.2 Special Collecting Structures 363 Special Collecting Structures 363 Special Collecting Structures 364 Flow Measuring Devices 365 Flow Measuring Installations 366 Reuse Services 367 Reuse Meters and Meter Installations 371 Pumping Equipment - Lift Stations 371.2 Other Pumping Equipment - Lift Stations 371.3 Pumping Equipment - Recharge Wells 371.4 Pumping Equipment - Recharge Wells 371.5 Pumping Equipment - Recharge Wells 371.5 Pumping Equipment - Recharge Wells 371.6 Pumping Equipment - Recharge Equipment - Sook 380 Other Plant & Mis										
353 Land and Land Rights 0.00% 3 354 Structures & Improvements 3.00% 3 355 Power Generation Equipment 3.00% 2 361.1 Collection Sewers - Force 3.00% 2 361.2 Manholes & Cleanouts 3.00% 2 362 Special Collecting Structures 3.00% 2 363 Services to Customers 3.00% 2 364 Flow Measuring Devices 3.00% 2 365 Reuse Services 3.00% 3.00% 366 Reuse Services 3.00% 3.00% 37.1 Pumping Equipment Lifs Stations 3.00% 3.00% 37.1.1 Pumping Equipment Lifs Stations 3.00% 3.00% 37.1.2 Pumping Equipment Lifs Stations 3.00% 3.00% 37.1.3 Pumping Equipment Lifs Stations 3.00% 3.00% 37.1.4 Reuse Transmission and Distribution 3.00% 3.00% 38 Treatment & Software 3.00% 3.00%	353 Land and Land Rights 0.00% 3 354 Structures & Improvements 3.00% 3 355 Power Generation Equipment 3.00% 2 361.1 Collection Sewers - Force 3.00% 2 361.2 Manholes & Cleanouts 3.00% 2 362 Special Collecting Structures 3.00% 2 363 Services to Customers 3.00% 2 364 Flow Measuring Devices 3.00% 2 365 Services to Customers 3.00% 2 366 Reuse Services 3.00% 3 367 Reuse Meters and Meter Installations 3.00% 3 371.1 Pumping Equipment - Lifs Stations 3.00% 3 371.2 Dumping Equipment - Lifs Stations 3.00% 3 371.3 Pumping Equipment - Lifs Stations 3.00% 3 371.4 Reuse Distribution Reserviors 3.00% 3 371.5 Reuse Transmission and Distribution 3.00% 3 <trr< td=""><td>0 1%00 0</td><td>•</td><td></td><td>•</td><td></td><td>Ų.</td><td>•</td><td></td><td>•</td><td>'</td></trr<>	0 1%00 0	•		•		Ų.	•		•	'
354 Structures & Improvements 3.00% 5 365 Power Generation Equipment 3.00% 5 360 Collection Swers - Force 3.00% 2 361.1 Collection Swers - Force 3.00% 2 361.2 Manholes & Cleanouts 3.00% 2 362 Special Collecting Structures 3.00% 2 363 Servies to Customers 3.00% 2 364 Flow Measuring Installations 3.00% 10 365 Flow Measuring Installations 3.00% 10 367 Reuse Services 3.00% 3.00% 37.1 Pumping Equipment - Lift Stations 3.00% 3.00% 37.1.2 Other Pumping Equipment 3.00% 2.0 37.2 Other Pumping Equipment 3.00% 3.00% 37.3 Reuse Distribution Reservices 3.00% 3.00% 380 Orter Plant & Misc Equipment 3.00% 3.00% 391 Transportation Equipment 3.00% 3.00%	354 Structures & Improvements 3.00% 5 365 Power Generation Equipment 3.00% 5 360 Collection Swers - Force 3.00% 2 361.1 Manholes & Cleanouts 3.00% 2 362 Special Collecting Structures 3.00% 2 363 Services to Customers 3.00% 2 364 Flow Measuring Davices 3.00% 10 365 Flow Measuring Installations 3.00% 10 366 Reuse Services 3.00% 3.00% 10 371 Pumping Equipment - Lif Stations 3.00% 3.00% 2 371.1 Pumping Equipment - Lif Stations 3.00%	0 %00.0		•	•	•	•		•	•	•
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Composite Depreciation Rate		Plant									
		epreciation Rate									
¹ Shaded cells are ner Decision No. 62184. Other calls nor sta	45 Shaded cells are per Decision No. 62184. Other cells per Sta	spredation rate e are nor Davisjon No. 62184. Other cells nor Sta									
¹ Shaded cells are ner Derision No R2184. Other calls ner Sta		e are ner Derision No. 62187. Other cells are Cto.									
¹ Shaded cells are ner Decision No 62184. Other cells ner cha	45 ¹Shaded cells are per Decision No. 62184. Other cells per Sta	Plant Percention Rate Percentation Rate Percentage Application App						[[]			

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.5 Witness: Jones/Bourassa

								1995	10	1995		5			
	NARUC	on on	Deprec.	Allowed	Plant		Adiusted	Plant		Activity					г
Line	Account	nut	Before	Deprec	Additions	Plant	Plant	Retirements	Retirement	Diant	Calvaca	Continue	Ĉ		
휜	N N	<u>Description</u>	Jan. '00	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Accum. Deprec.	
-	351	1 Organization Cost	0.00%	0.00%		٠	•								
7	352	2 Franchise Cost	0.00%	%00.0		•	٠		•	•	•		•	•	
ო	353	3 Land and Land Rights	0.00%	0.00%		•	•		•			•	ı	•	
4	354	4 Structures & Improvements	3.00%	3.33%					•	,	•		•	•	
သ	355		3.00%	2.00%			•	•	•		ı		•	•	
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7	361.1		3 00%	%00 c		•	•	•	•	Į.	,	•	į	•	
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6	362		3 00%	200%			,	,	•	•	•	•	•	•	
5	363		3 00%	2,00%			•		•		,			,	
=	364		3 00%	10.00%		•	•	•	•	•			,	•	
12	365		3.00%	10.00%			•	•	•	•	•	•	ı	•	
13	366		300%	200%		•	•	•			•		•	•	
4	367		300%	33%		•	,	•			•		•	•	
15	370		300%	3 57%		•	•	•	•		,	•		•	
9	371.1	_	3.00%	, 00 ct		•		•	•				ı		
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8	371.3		300%	1000				ı				•	•	•	
19	374		3 00%	2 50%		•	1	•	,	•	•	٠	•	•	
20	375		300%	200%		•	•	1		•	•			•	
7	380		3.00%	500%				•		,			ı	•	
22	381		3.00%	200%			•	•		ī	•	•	1	•	
23	382	Outfall Sewer Lines	3.00%	3.33%			•	•	•		•		ı	•	
24	389	Other Plant & Misc Equipment	3.00%	6.67%				•	•	•	•	ŀ	•	•	
52	390		3.00%	%299		•			•			•	•	•	
92	390.1		3.00%	20.00%		•	,		•	,	•		•		
27	391	Transportation Equipment	3.00%	20.00%			1	•		,	•		•	•	
88	392		3.00%	4.00%		•	•	,			•	•	•	•	
23	393		3.00%	10.00%		,	•	•	•			1		•	
င္က	394	Laboratory Equipment	3.00%	10.00%		,	•				•			1	
સ	395	Power Operated Equipment	3.00%	2.00%		,					,	•		•	
32	396	Communication Equipment	3.00%	10.00%		•	•		•	,	•		1	,	
ဗ္ဗ	397	Miscellaneous Equipment	3.00%	10.00%		•	•		•	1	•		•		
怒	398	_	3.00%				٠		•			•	•	,	
35							ī	•	•	i	,			•	
8		Sub Total		<u> </u>								i	ŀ		
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88		Post-In Service AFUDC		4.52%											
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¹ Shaded cells are per Decision No. 62184. Other cells per Sta

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.6 Witness: Jones/Bourassa

Part Part	NAKUU No. No. 361 361 363 364 366 360 361.1 361.2 363 364 366 367 371.3	Description ization Cost hise Cost and Land Rights and Land Rights and Sewers - Gravity stion Sewers - Gravity and Sewers - Gravity all Collecting Structures es to Customers		Allowed Deprec. Rate¹	Plant		Adjusted	Plant		A chair in A				
Part Description Descrip	No. No. No. No. No. No. No. No. No. No.	Description ization Cost hise Cost and Land Rights ures & Improvements 'Ceneration Equipment tion Sewers - Force tion Sewers - Gravity oles & Cleanouts al Collecting Structures es to Customers		Deprec. Rate ¹	*					Adjusted				
SET Organization Coat 0.00% 0.		ization Cost hise Cost and Land Rights ures & Improvements Generation Equipment ston Sewers - Force ston Sewers - Gravity bes & Cleanouts all Collecting Structures es to Customers			Additions (Per Books)	Plant Adjustments	Plant Additions	Retirements (Per Books)	Retirement Adjustments	Plant Retirements	Salvage A/D Only	Deprecition (Calculated)	Plant	Accum.
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Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.7 Witness: Jones/Bourassa

NARUC Account Description Allow No. Description 190% 0.00%	Description Description	MARUC Poblitical Allowed Plant Adjusted Plant Adjusted Plant Plant Adjusted Plant Plant Adjusted Plant Pla					
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398 Other Tangible Plant 3.00% Sub Total Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate	398 Other Tangible Plant Sub Total Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate	398 Other Tangible Plant 3.00% Sub Total Post-in Service AFUDC TOTAL Depreciable Plant					•
Sub Total Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate	Sub Total Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate	Sub Total Post-in Service AFUDC TOTAL Depreciable Plant	•	•	•	١	•
Sub Total Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate	Sub Total Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate	Sub Total Post-In Service AFUDC TOTAL Depreciable Plant					
Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate	Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate	Post-in Service AFUDC TOTAL Depreciable Plant					
TOTAL Depreciable Plant Composite Depreciation Rate	Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate	Post-in Service AFUDC TOTAL Depreciable Plant					
TOTAL Depreciable Plant Composite Depreciation Rate	Depreciable Plant Composite Depreciation Rate						
TOTAL Depreciable Plant Composite Depreciation Rate	Depreciable Plant Composite Depreciation Rate						i
Depreciable Plant Composite Depreciation Rate	Depreciable Plant Composite Depreciation Rate			1			
Depredable Plant Composite Depreciation Rate	Depreciation Frant Composite Depreciation Rate						
Composite Depreciation Rate	Composite Depreciation Rate						
	Action 1990 - March 1990 - Marc						
	TO THE TAXABLE TO THE PROPERTY OF THE PROPERTY						

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.8 Witness: Jones/Bourassa

1. 1. 1. 1. 1. 1. 1. 1.	Account No. 100. 100. 100. 100. 100. 100. 100. 10			Jeprec.	Additions	Č	Adjusted	Plant		Adjusted				
Standard Control Standard Co	No. 351 353 354 356 361.1 361.2 363 363	· · · · · · · · · · · · · · · · · · ·		3					:	i				
3.5 Februaries Costs	351 352 353 354 360 361.1 361.2 363	·	_	Rafe	(Dor Books)	Plant	Plant	Ketirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum.
32 Faranterio Cold (2009) 0009; 20,000 0009; 3.39 222,896 202,896 490 480 480 70.22,898 10.0009; 3.000 0009; 3.000	351 352 353 354 361.1 361.2 362 363				Lei gooks)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
State Control Cont	362 363 364 365 361.1 361.2 363	_	0.00%	0.00%				٠	ļ	,				
3.5 Fund meditaring deputing 2009, 2029, 2	353 354 355 360 361.2 362 363	_	%00.0	%00.0	•	•	ı			1	•	•		•
345 Foreign Charles Name From State (1994) 2008	354 360 361.1 361.2 362 363		%00.0	%00.0	•	,	,		787	, 9	•		. ;	r
305 Outcome Construction 3 000 Outcome Construction 3	355 360 361.1 361.2 362 363	<i>u</i>	3 00%	3 33%	200 086		900 000	ı	2	P		•	677'q/	•
88 D Calcidacido Severa-Candy 3 (07) 2 (200) 2	360 361.1 361.2 362 363	ţ	300%	200%	202,300	•	202,300	•	•	•		3,045	202,986	3,045
861 Collection Several Collectio	361.1 361.2 362 363		2000	8 8	, 60		' '		•	•	•		•	•
Secretary State	361.2 362 363		8.00%	8 .	28,319		28,319	,	•	•	•	425	28,319	425
825 Special Collecting Statisticates 3.00% 2.00%	362		3.00%	% 88 88	24,402	(9,148)	15,254	•	•	•	•	77,007	2.574.535	344.521
38.5 Special Challenge Structures 3.00% 2.00% 2.00% 3.55% 3.5 Special Challenge Structures 3.00% 2.00% 3.00%	362		3.00%	2.00%	21,257	,	21,257	•	•	,	•	33 881	1 139 982	150.818
364 Flow Measuring Devices 3 00%, 200%, 10.00%, 200%, 10.00%, 200%	363	res	3.00%	2.00%	,			•	•				100,001	2
36 Frow Measuring Devices 3 00% 1000 36 Frow Measuring Devices 4,900 148,028 36 Frow Measuring Devices 3 00% 2 00%	364		3.00%	2 00%		•	•	,	1	•	•	, ;		,
36 Four Measuring Installations 3 00% 10 00% 3 00% 2 26,251 2 26,2	5		3	40.00%					•			4,486	149,529	20,116
307 Read Services 300% 200%	365	2		2000		•	•				•		1	•
State Parameter and Meter rated Rated Meter rated	986	2		2 2	•		•		•	•	•			,
37.1 Pumping Equipment 300% 33% 422,170 422,170 63,740 63,740 63,740 67,89 26,55 31.1 Pumping Equipment 300% 300% 300% 422,170 422,170 65,260 65,280 65,280 28,589 1135,087 31.1 Pumping Equipment 300% 300% 1000% 200% 1000% 200% 1135,087 1135,08	200	:	2.00%	80.7			•	•		•	•	•	•	•
31.1 Purpule Equipment Lift Saldons 3.00% .0.00%	200	nstallations	3.00%	8.33%				•	ı		•		•	٠
37.1 Dring Equipment Lift Sallons 3.00% (10.00) 4.22,170 542,170 63,740 63,740 63,740 28,286 1/35,687 37.1 Dring Equipment Lift Sallons 3.00% (10.00) 642,170 54,700 65,260 66,250 66,250 7,826 89,840 37.1 Pumping Equipment Lift Sallons (10.00) 2.00% (10.00) 2.00% (10.00) 10.00% (10.00) 2.00% (10.00) 10.00% (10.00)	370		3.00%	3.57%	1		•		•	•	,	6 788	226 251	30.437
311 2 Other Pumping Equipment 300% 1000% 54 700	371.1	Stations	330	10.00%	432,170	•	432,170	,	63.740	63.740	•	28.526	1 135 067	44 000
3.71.3. Pumping Educinary Reservoirs 3.00%, 10.00% 8.98 888 8.98 889 8.98 889 8.98 889 8.98 889 8.98 889 8.98 889 8.98 889 8.98 889 8.98 889 8.98 889 8.98 889 8.98 889 8.98 889	371.2			10.00%	54,700		54,700		65 250	65 250		2,020	90,450	14,920
374 Rease Distribution Reservices 3.00% 2.60% 104,135 104,135 2.60% 120,925 3.00% 6.00 887 104,135 104,135 2.00% 102,925 3.00% 6.00 887 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 104,135 106,136 107,131 107,131 107,132 108,136 107,131 107,131 107,131 107,131 107,131 107,131 108,130 108,141,130 108,141,130 108,141,130 108,141,130 108,141,130 108,141,130 108,141,130 108,141,130 108,141,130 108,141,130 108,141,130 108,141,130 108,141,130	371.3	harge Wells		10.00%	838.888	•	838 888	•				2,04	004,80	00,00
375 Reuse Transmission and Distribution 300% £00% 606,887 104,135 104,1	374	iors		2.50%	. '		,	•			•	12,303	929,888	12,583
Treatment & Disposal Equipment 300% 60	375	Vistribution	- 888	2.00%	104 135		104 125		•	•	•	• ;		1
381 Plant Sewers 300% 500% 500% 500% 500% 500% 50000	380	nment		A 00%	606 887		104,133	,			•	2,066	120,925	3,821
382 Outfall Sewer Lines 3.00% 6.7% 600.000 500.000 500.000 7.500 500.000 390 Other Plant & Misc Equipment 3.00% 6.7% 1,870 1,870 7.500 500.000 390 Office Christics & Equipment 3.00% 6.7% 1,870 1,870 7.500 500.000 390 Toring Line Equipment 3.00% 1.00% 5.864 5.84 1,870 1,870 392 Store Equipment 3.00% 1.000% 2.880 2.880 47.661 47.661 47.66 1,068 393 Laboratoris Equipment 3.00% 1.000% 3.86.607 3.86.607 4.7661 47.661 47.661 47.66 1,068 394 Laboratoris Equipment 3.00% 1.000% 3.86.607 3.86.607 4.66.607	381		800	800	200,000	•	/99'90g		•			265,537	9,154,685	1,159,013
399 Other Plant & Misc Equipment 3.00% 6.67% 500,000 500,000 1,870 1,870 1,870 284 1,970 1,00%	382		200	2000			•	•		•		i	,	•
200 Computers & Software 2,00% 2,00% 2,00% 2,000% 2,	980	+00	2 60	2 6	, ,	ı					•		•	•
3901 Computers & Schware and Subsignment 3,00%	200	<u> </u>	8 20 0	0.07	non'nne	•	000,000		٠	•		7,500	200,000	7,500
391 Transportation Equipment 3 00% 20 00% 584 584 584 107 3 844 382 Subvare 3 30% 20 00% 20 00% 2 860 2 860 47 861 47 861 1 07 3 844 382 Stores Equipment 3 00% 10 00% 2 860 2 860 47 861 47 861 47 861 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	000		_	%/9.9	1,870	,	1,870	•	•	•	•	78	1.870	28
391 Transportation Eulpment 3 00% 2000% 5.84 5.84 5.84 5.84 5.84 5.84 5.84 5.84	390.1			20.00%	•	•	•	•		•	•			١.
392 Stores Equipment 3.00% 4.00% 2.860 4.7661 4.7561 4.756 1.36,091 394 Tooks Shop & Cage Equipment 3.00% 1.068	391			20.00%	584	,	584	٠			•	107	3 844	440
383 Tools, Shop & Garage Equipment 3.00% 10.00% 2.860 2.860 47.661 47.661 47.661 47.55 136.091 394 Laboratory Equipment 3.00% 10.00% 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 36,07 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068 1,068<	392			4.00%	•		,			,	٠	2	5	Ì
384 Laboratory Equipment 3.00% 1,068 2,996 1,068 1,068 1,068 2,996 <td>393</td> <td>ipment</td> <td>3000</td> <td>10.00%</td> <td>2,860</td> <td>•</td> <td>2.860</td> <td>,</td> <td>47 661</td> <td>47 661</td> <td></td> <td>4 7EE</td> <td>126.004</td> <td>- 00</td>	393	ipment	3000	10.00%	2,860	•	2.860	,	47 661	47 661		4 7EE	126.004	- 00
396 Communication Equipment 3.00% as 607 1,068 as 607	394			10.00%	. 1		•	•	}		1	3	180,061	(22,996)
396 Communication Equipment 3.00% 3.00% 3.6607 3.6607 3.6607 3.6607 3.6607 3.6607 3.6607 3.6607 3.6607 3.6607 3.6607 3.6607 3.00% 3.	395	_		200%	1 068		1080	•	•			•		•
397 Miscellaneous Equipment 3.00% 10.00% 2.847,584 177,131 177,131 450,139 16,416,326 Post-in Service AFUDC 2.856,732 (9,148) 2.847,584 177,131 177,131 177,131 177,131 177,131 16,340,097 Composite Depreciation Rate 2.856,732 (9,148) 2.847,584 177,131 177,131 177,131 177,131 177,131 16,340,097 2.856,732 (9,148) 2.847,584 177,131 177,131 177,131 177,131 177,131 177,131 16,340,097 2.856,732 (9,148) 2.847,584 177,131 177	9			2000	- 000	•	000'-		•			16	1,068	91
Sub Total Sub Total Sub Total Post-in Service AFUDC TOTAL Composite Depreciation Rate 2,856,732 (9,148) 2,847,584 . 177,131 177,131 177,131 16,340,097 2,856,732 (9,148) 2,847,584 . 177,131 177,131 . 482,535 17,133,048 Depreciation Rate 2,856,732 (9,148) 2,847,584 . 177,131 177,131 . 482,535 17,133,048 Depreciation Rate 2,856,732 (9,148) 2,847,584 . 177,131 177,131 . 482,635 17,133,048 Depreciation Rate 2,856,732 (9,148) 2,847,584 . 177,131 177,131 . 482,635 17,133,048 Depreciation Rate 2,856,732 (9,148) 2,847,584 . 177,131 177,131 . 482,635 17,133,048 Depreciation Rate 2,856,732 (9,148) 2,847,584 . 177,131 177,131 . 482,635 17,133,048 Depreciation Rate	307			200.0	20,007		36,607			1	•	549	36,607	549
Sub Total Sub Total Sub Total Post-in Service AFUDC TOTAL TOTAL Composite Depreciation Rate 2,856,732 (9,148) 2,847,584 177,131 177,131 450,139 16,416,326 716,722 717,131 177,131 177,131 482,535 17,133,048 Depreciation Rate 2,856,732 (9,148) 2,847,584 177,131 177,131 177,131 (16,340,097 2,9531%	808	-		% OO:01	•	r		ı		,	•		•	•
Sub Total 2,856,732 (9,148) 2,847,584 - 177,131 177,131 - 450,139 16,416,326 Post-In Service AFUDC 4,52% 2,856,732 (9,148) 2,847,584 - 177,131 177,131 - 482,535 17,133,048 Depreciable Plant Composite Depreciation Rate Composite Depreciation Rate 16,340,097 2,9531% 2,9531%	3		2.00%		ı		,		,	,	•	1		1
Post-in Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate 2,630,/32 (9,148) 2,847,584 - 177,131 177,131 - 450,139 16,416,326 716,722					0000									
Post-in Service AFUDC 4.52% TOTAL 2,856,732 (9,148) 2,847,584 - 177,131 177,131 - 482,535 17 Depreciable Plant Composite Depreciation Rate - 10,148 - 177,131 - 177,131 - 177,131 - 16,148 - 177,131					2,856,732	(9,148)	2,847,584	'	177,131	177,131		450,139	16,416,326	1,702,285
TOTAL TOTAL Depreciable Plant Composite Depreciation Rate 12,856,732 (9,148) 2,847,584 - 177,131 177,131 - 482,535 17 Composite Depreciation Rate		•												
TOTAL Depreciable Plant Composite Depreciation Rate 17.131 2,856,732 (9,148) 2,847,584 177,131 177,131 187,131 187,131 198,185,535 177,131 189,185,535 177,131 180,185,535 177,131												32,396	716,722	32,396
Depreciable Plant Composite Depreciation Rate 16, 49) 2, 54, 564 Composite Depreciation Rate 16, 40) 2, 54, 564 Composite Depreciation Rate		•			2 856 732	(0.148)	2 047 504		107 117					
Depreciable Plant Composite Depreciation Rate			1	1	2000,100	(01.0)	2,041,004	,	177,131	177,131	,	482,535	17,133,048	1,734,681
Composite Depreciation Rate														
		ģ											16,340,097	
		Đ.											2.9531%	
				i										

16,340,097 2.9531%

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.9 Witness: Jones/Bourassa

Maintained Mai	No. of the control		200	_	200	i									
No. Controlled Con	No. Commence Control			_	70.5	Plant		Adjusted	Plant		Adjusted				
Mathematical particularies Mathematical p	Mathematical particularies Mathematical p			Before	Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum
State Comparison Contained Conta	State Comparison Contains			Jan. '00	Rate	(Per Books)	<u>Adjustments</u>	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
State Content Conten	State Control Legistration Control Legi	-		0000	000										
Name of the property of the	Secretaries Comparison Co			8000	00.0		•			•		•		•	•
25.5 Stricture is thin provincement 200% 20	25.5 Structured in the processor 2009,			0.00%	%00.0				•	•		•		,	•
345 Preve Contraction Equipment 30% 30% 313% 313% 313% 313% 313% 313% 3	345 Foundation Equipment 3 20% 3 50% 2 50% 2 50% 2 50% 2 50% 3 50%			%00.0	%00.0		•	•	,	•	,	•	•	76 229	•
300	350 Celector Severes - Force			3.00%	3.33%	•	,	•	•	•	•	•	9	300 000	
80 Collection Sweets - Tone	30. Collection Sweets—Clankery 30.00% 20.00%<		_	3.00%	5.00%		•	٠	٠				200	202,300	<u> </u>
Set 1. Collection Sewers - Control Sewers - Collection Sewers -	961 Manufack S Cleanous S Cleanou		_	3 00%	2 00%					•	•			•	•
9812 Memorines Consolius 3812 Me	State Composition of Composition Compo			2000	200.4			• ;	•	•			820	28,319	1,274
Secretary Charactery State Secretary State	SECTION CONTRIBUTION			2.00%	%. %.	400,340	•	400,340	•	•	٠	•	83,241	2,974,876	427.762
35 Severate Obstacles 3.00% 2.	582 Septial Control Structures 3.00 Kg, 2.00			3.00%	2.00%	129,190		129,190	•	•	•		36,137	1.269.172	186,955
358 Februse beloating projects 300% 1000% 213312 <td>364 Flow Measuring Devices 3 0.0% 1 0.0% 2.05% 1 0.0% 2.033.12 2.1</td> <th></th> <td></td> <td>3.00%</td> <td>2.00%</td> <td></td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>٠</td> <td></td> <td></td> <td>1</td> <td>200,000</td>	364 Flow Measuring Devices 3 0.0% 1 0.0% 2.05% 1 0.0% 2.033.12 2.1			3.00%	2.00%		•	•	•	•	٠			1	200,000
Set Provides and Meter Installations 3 00%, 1000% 1000% 300%, 1000% 30	SS Flow Measuring Devices 3 00% 1 00% 3 00% 1 00% 3 00% 1 00% 3			3.00%	2.00%	213,312		213.312	,	•	ı		7 505	. 000	. 60
Size Foundation Solution 3 00% 100%	908 Petane Services 1000s 1000s 300s			3.00%	10.00%			!					000'7	302,041	L08,12
State between sets of sections of the control of the contr	Signature control of the con			300%	10.00%			•	•			,	•		,
State State National Action 200% 327% 200%	State National Author Installations 3,00% 6,75% 5,00% 6,75% 5,00% 6,75% 5,00% 6,75% 5,00% 6,75% 5,00% 6,75% 5,00% 6,75% 5,00% 6,75% 5,00% 6,75% 5,00% 6,75%			200.6	2000	•	,	•	•	•		•		•	•
2006 357% 370% 357% 370% 357% 370% 357% 370% 357% 370% 357% 370% 357% 370% 357% 370% 357% 370%	200 3,37% 3,00% 3,37% 3,00% 3,37% 3,00% 3,37% 3,00% 3,37% 3,00% 3,37% 3,00% 3,37% 3,00% 3,37% 3,00% 3,37% 3,00% 3,37% 3,00% 3,37% 3,00% 3,37% 3,00%			80.0	2.00%	•			•	•	•	•	,		•
17.1 Purping Equipment - Lift Siletons 3.00% 1.00% 2.0% 1.00% 1.	17.2 Check-Interpret 3.00% 3.0			3.00%	8.33%	•	•	•	į	•		٠		•	•
17.1 Purply Equipment - Lift Stations 3.00% 10.00% 54.060 54.060 14.000 14.000 14.000 34.655 1.175,157 17.12	17.1 Purply Equipment - Lift Stations 3.00% 10.00% 54.060 14.000 14.000 14.000 34.653 1.75, 157 3.1.1 Purply Equipment - Lift Stations 3.00% 10.00% 2.06% 2.066 2.406 2.406 2.603 2.6370 19.096 3.1.2 Purply Equipment - Restablish Station Restablish Restablish Station Restablish Restation Restablish Restation Restablish Restablish Restablish Restablish Restablish Restablish Restation Restablish Restablish Restablish Restablish Re			3.00%	3.57%		•	•	1	•	,	•	6 788	226.251	37 224
311	3112 Order Partial Rechards 300% 100%			3.00%	10.00%	54,090	i	54,090	•	14.000	14 000	•	34.653	1 175 157	122,10
3.1.3 Pumping Equipment Recharge Wells 3 00% 2.615 82,615 2,406 2,507 3,019,066	31.1 Amount Equipment Capture Models 300% 1000% 82.615 82.615 24.06 24.06 24.06 24.06 24.06 24.06 24.06 24.06 24.06 24.06 25.07 90.095 37. Reuse Transmission and Distribution Reservices 300% 500% 250% 73.913 73.913 17,518 17,518 17,518 17,086 110.085 38. Dark Sewer Line 300% 500% 3.32% 73.913 17,518 17,51			3.00%	10.00%		,	. '	•				2,000	20,00	00,073
374 Rause Charbution Reservoire 3.00% 2.50% 2.50% 2.50% 3.10,925 3.00% <th< td=""><td> 374 Reuse Transmission and Distribution Reservices 3.00% 2.50% 3.00% 2.50% 3.00% 2.50% 3.00% 2.50% 3.00% 2.00% 3.00% 5.00% 3.00% 5.00% 3.00% 5.00% 3.00% 3.00% 5.00% 3.00% 5.00% 3.00% </td><th></th><td>_</td><td>3.00%</td><td>10.00%</td><td>82 615</td><td>•</td><td>82 615</td><td></td><td>907 6</td><td>, ,</td><td></td><td>2,004</td><td>09,450</td><td>(49,272,</td></th<>	374 Reuse Transmission and Distribution Reservices 3.00% 2.50% 3.00% 2.50% 3.00% 2.50% 3.00% 2.50% 3.00% 2.00% 3.00% 5.00% 3.00% 5.00% 3.00% 5.00% 3.00% 3.00% 5.00% 3.00% 5.00% 3.00%		_	3.00%	10.00%	82 615	•	82 615		907 6	, ,		2,004	09,450	(49,272,
375 Reuse Transmission and Distribution 300% 200% 200% 200% 300% 300% 200% 300%	17. Reave Treatment Solows 2.00%			300%	2 50%	2	Ì	0,20	•	2,400	2,406	•	26,370	919,096	36,547
120 120	Treatment & Disposal Equipment 3,00% 6,00% 73,913 73,913 73,913 77,518			7000	300					•		•			•
Plant Service Action	Part Server Lines 3.00% 5.00% 3.33% 3.30%			3.00%	3 6	, ;	•			•	•	•	3,628	120,925	7,448
10 10 10 10 10 10 10 10	389 Offer Family & Misc Equipment 3.00% 6.7% 7.45 7.45 7.45 7.45 7.45 7.45 7.45 7.45		-	200%	8	5,813	•	73,913	,	17,618	17,618		275,485	9,210,980	1,416,880
300 Crifice Furniture & Equipment 3.00% 6.57% 745 745 745 745 75000 500.000 1500.000 1500.000 1500.000 1500.000 1500.000 1512 7512 7512 7512 7512 7512 7512 7512	390 Office Furniture & Equipment 3.00% 6.57% 7.45 7.45 7.45 7.45 7.45 7.45 7.45 7.45			3.00%	%00.c	,	,	•	•	i	•	•	ı		•
399 Office Furnitire & Equipment 300% 667% 67% 745 1,515 1,516 60,000 60,000 390 Office Furnitire & Equipment 3,00% 20,00% 1,512 1,512 2,615 2,615 391 Computers & Software 3,00% 20,00% 1,512 1,512 1,515 3,514 3,514 3,514 3,514 3,514 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,515 3,51	390 Office Furnitire & Equipment 300% 667% 67% 745 745 745 760 000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 600,000 71512 7			3.00%	3.33%	•	•		•	•	•	•	•		٠
3901 Computers & Software 300%	390 Computers & Solvia Registration Equipment 300% (66%) 745 745 751 2615 2615 2615 2615 2615 2615 2615 2615 2615 2615 2615 2615 2615 2615 2615 2615 2615 2615 2615 3844 2615 <th< td=""><th></th><td></td><td>3.00%</td><td>6.67%</td><td>•</td><td></td><td>r</td><td>•</td><td></td><td></td><td></td><td>15,000</td><td>200,000</td><td>22,500</td></th<>			3.00%	6.67%	•		r	•				15,000	200,000	22,500
3901 Computers & Software 3 00% 20 00% 1,512 1,512 2 1,512 2 1,512 3844 300% 20 00% 4 0.00% 1,500 00% 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,364 300% 1,000% 1,000% 1,000% 1,360 1,360 1,000% 1,360 1,	300 Composite Depreciation Rate 300% 20 00% 1,512 1,512 23 1,512 3844 300% 4 000% 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,363 1,364 1,365 1,366			3.00%	6.67%	745	,	745	,	•	•	•	. 67	2 615	8
Standard rate per control Register 115	100			3.00%	20.00%	1,512	•	1,512	•	•	,	•	. "	1 512	8 8
392 Stores Equipment 3,00% 4,00% 1,363 1,363 1,363 1,363 1,363 1,364 3,004 4,103 137,454 3,004 13,00% 10,00% 1,363 1,363 1,363 1,068 3,004 1,364 1,365 1,068 3,004 1,008 <td>392 Stores Equipment 3.00% 4.00% 1.363 1.363 1.363 1.363 1.37454 394 Laborated Equipment 3.00% 10.00% 1.363 1.363 1.068 395 Power Operated Equipment 3.00% 10.00% 10.00% 13.860 1.3860 1.3860 1.368 1.068 396 Communication Equipment 3.00% 10.00% 10.00% 1.3860 1.3860 1.306 50.467 397 Miscellaneous Equipment 3.00% 10.00% 10.00% 10.00% 1.3860</td> <th></th> <td></td> <td>3.00%</td> <td>20.00%</td> <td>•</td> <td>•</td> <td></td> <td>•</td> <td>٠</td> <td>,</td> <td></td> <td>11.</td> <td>2.0.0</td> <td>2 2</td>	392 Stores Equipment 3.00% 4.00% 1.363 1.363 1.363 1.363 1.37454 394 Laborated Equipment 3.00% 10.00% 1.363 1.363 1.068 395 Power Operated Equipment 3.00% 10.00% 10.00% 13.860 1.3860 1.3860 1.368 1.068 396 Communication Equipment 3.00% 10.00% 10.00% 1.3860 1.3860 1.306 50.467 397 Miscellaneous Equipment 3.00% 10.00% 10.00% 10.00% 1.3860			3.00%	20.00%	•	•		•	٠	,		11.	2.0.0	2 2
393 Tools, Shop & Garage Equipment 3.00% 10.	393 Tools, Shop & Garage Equipment 3.00% 10.			3.00%	4.00%	•	•	,			1		2	440,0	503
394 Laboratory Equipment 3.00% 10.00% 10.00% 13.860	394 Laboratory Equipment 3.00% 10.00% 13.860			3 00%	40.00%	1 363		1 363	•	•	•	ı	. :		•
35	200		_)))) (2000	200.		1,363	•		•	•	4,103	137,454	(19,895)
1,068 300% 13,860 13,8	1,068 3,00% 13,860 13,860 13,860 13,860 13,860 13,960 13,			3.00%	0.00	•				•		į	•	•	•
300	300 10,00% 13,860 13,860 13,860 14,8			3.00%	%00°c	•			1	•	•		32	1,068	48
397 Miscellaneous Equipment 3.00% 10.00% - 970.940 - 970.940 - 970.940 - 34.024 34.024 5.04.257 17.353,243 2.1 Sub Total Post-In Service AFUDC	3			3.00%	10.00%	13,860	•	13,860		•			1,306	50,467	1855
Sub Total Sub Total Sub Total Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate Sub Total S	Sub Total Sub			3.00%	10.00%	•					1				}
Sub Total 970,940 - 970,940 - 970,940 - 970,940 - 970,940 - 5070,940 - 504,024 34,024 - 504,257 17,353,243 2,1 TOTAL 970,940 - 970,940 - 970,940 - 536,652 18,069,965 2,2 Depreciable Plant Composite Depreciation Rate A shaded rails are not Depreciation Rate A shaded rails are not Depreciation Mate A shaded rails are not Depreciation Mate A shaded rails are not Depreciation Mate	Sub Total 970,940 - 970,940 - 34,024 - 504,257 17,353,243 2.1 Post-In Service AFUDC 1701AL 32,396 716,722 717,277,013 717,277,013 717,277,013 717,277,013 716,224 716,277,013 716,277		_	3.00%		•		1	,	ı		•	•		
Sub Total 970,940 970,940 - 970,940 - 54,024 - 504,257 17,353,243 2,1 Post-in Service AF UDC 4,52% 32,396 716,722 716,722 716,722 TOTAL 970,840 - 970,840 - 970,840 - 536,652 18,069,965 2,2 Composite Depreciation Rate - 870,840 - 970,840 - 34,024 - 536,652 18,069,965 2,2 Sharked rails are not Decision Nate - 870,840 - 870,840 - 870,840 - 870,840 - 870,840 - 870,840 - 870,840 - 870,870 <td>Sub Total 970,940 970,940 970,940 17,353,243 2,1 Post-In Service AFUDC 4,52% 970,940 970,940 16,722 16,722 TOTAL 34,024 34,024 5,36,652 18,069,965 2,2 Depreciable Plant Composite Depreciation Rate 1 Shaded cells are per Decision No. 62184. Other cells per Sta</td> <th>32</th> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Sub Total 970,940 970,940 970,940 17,353,243 2,1 Post-In Service AFUDC 4,52% 970,940 970,940 16,722 16,722 TOTAL 34,024 34,024 5,36,652 18,069,965 2,2 Depreciable Plant Composite Depreciation Rate 1 Shaded cells are per Decision No. 62184. Other cells per Sta	32													
Post-In Service AFUDC 4,52% 32,396 716,722 TOTAL 970,840 - 970,840 - 536,662 18,069,965 2,2 Depreciable Plant 17,277,013 17,277,013 3,1062% 3,1062%	Post-In Service AFUDC 4,52% 716,722 TOTAL 970,940 - 970,940 - 34,024 - 536,652 18,069,965 22 Depreciable Plant Composite Depreciation Rate 1 Shaded cells are per Decision No. 62184. Other cells per Sta	<u>1</u> 22	Sub Total			970,940	. 1	970,940		34,024	34,024		504,257	17,353,243	2.172.518
Post-In Service AFUDC	Post-In Service AFUDC 4,52% 32,396 716,722 TOTAL 970,940 - 970,940 - 536,652 18,069,965 2,2 Depreciation Rate Composite Depreciation Rate 3,1062,% - 17,277,013 Shaded cells are per Decision No. 62184. Other cells per Sta - 34,024 - 536,652 18,069,965 2,2	×													212
TOTAL Depreciable Plant Composite Depreciation Rate Shaded rails are not Decision Na. 2014 Otto 2014 34,024 - 538,652 18,059,965 2.2 Composite Depreciation Rate 3.1062%	TOTAL Depreciable Plant Composite Depreciation Rate Shaded cells are per Decision No. 62184. Other cells per Sta	œ ·	Post-In Service AFUDC		4.52%								32,396	716 722	64 792
TOTAL 101AL Depreciable Plant Composite Depreciation Rate State 18,069,965 17,277,013 Shaded reals are not Pericina No. 2019, Character	TOTAL 101AL Depreciable Plant Composite Depreciation Rate Shaded cells are per Decision No. 62184. Other cells per Sta	စ္ဆ													75,15
Depreciable Plant Composite Depreciation Rate 3.1062%	Depreciable Plant Composite Depreciation Rate 3.1062% 1. Shaded cells are per Decision No. 62184. Other cells per Sta	ا و	TOTAL			970,940		970,940		34,024	34.024	-	536 652	18 069 965	2 237 340
Depreciable Plant Composite Depreciation Rate Shaded rails are not Particion No. 62484. Outstand Depreciation No. 62484.	Depreciable Plant Composite Depreciation Rate Shaded cells are per Decision No. 62184. Other cells per Sta	Ξ											200,000	006,500,51	010,102,2
Composite Depreciation Rate Shaded rails are not Decision No. 62484 Other and page 202	Composite Depreciation Rate 1 Shaded cells are per Decision No. 62184. Other cells per Sta	2	Depreciable Plant											47 040	
Shaded relie are ner Decision No. 80484. Other souls	¹ Shaded cells are per Decision No. 62184. Other cells per Sta	Ω.	Composite Depreciation Rate											SLU, 112, 11	
		4												3.1062%	
		ı,	Shaded cells are ner Decision No. 62184	100 1045	40										

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.10 Witness: Jones/Bourassa

No. Description Control Cont	35 Openitation Cert Continue District Continue District Continue District Continue District Continue District Continue District District Continue District District Continue District Distric		NAROC	Denred	Allowed	2									
18th	State Disconting State Disconting State Disconting State Disconting State Disconting State Disconting State Disconting Disconting State Disconting Disc		; <u>†</u>	Deplec	Allowed	Hant		Adjusted	Plant		Adjusted				
20	25. Comparison Com			Betore	Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvade	Depresition	0	
3.5 Franchise Color	335 Franchise Condition Co			Jan. '00	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Plant <u>Balance</u>	Accum. Deprec.
3.3. Lind multiple control multipl	3.9.2. Functional content 0.00% 0.00% 3.9.4. Functional content 0.00% 0.00% 0.00% 3.9.4. Collection Servers - Formach Content 0.00% 0.00% 0.00% 0.00% 3.9.1. Collection Servers - Formach Content 0.00%	1 351		0.00%	7000										
8.55 Structure (including leaves) 0.000	State Control for Rights Control			200.0	200						,	•	•		•
State Continue C	Second communication of the		_	0.00%	%00.0					•	,	•	•		
State Controller Controll	Second Controller Second Con			%00.0 0.00%	%00.0	•		,						, ;	•
305 Collection Servers (Generation Separal - Torset) 300% SORMS 200%	90 Some detailment of Laphemert 300% 500% 200% 200% 200% 200% 200% 200% 2			3.00%	3.33%	•						•	•	677'9/	•
80	36 Collection Sweets - Force 3.00% 2.00% 3.0			3 00%	5 00%			•			,	•	6,759	202,986	15,89
10 1 1 1 1 1 1 1 1 1	931 Varieties & Cierce of Several States & Cierce of Several Several Contentions and Material States & Cierce of Several Collecting Structures a 200% 200% 200% 515 515 515 515 515 515 515 515 515 51			8000	2 6	•	•		•		•	•	•		. '
861 Membrines & Chemother (1997) 200% 200% 200% 200% 200% 200% 200% 200	Secretary 200% 20			3.00%	2.W%	•							555	000	
92 Substitutions 3.00% 2.00% 515 615	99.12 Special Collecting Structures 300%, 200%, 200%, 200% 516 616 618 <t< td=""><td></td><td></td><td>3.00%</td><td>2.00%</td><td>•</td><td></td><td></td><td></td><td></td><td></td><td>•</td><td>8</td><td>618,319</td><td>1,84</td></t<>			3.00%	2.00%	•						•	8	618,319	1,84
8.2 Special contents Statutures 8 00% 2 00	83 Services to Control Services 3 00% 5 00%			3.00%	300%							•	59,498	2,974,876	487,26
Second continued and protections 200% 200% 210	Secretario Customers 3.00% 2.00% 5.0			200	200							•	25,383	1 269 172	212 33
State Checker State St	94 Flow Measuring Decisions 3.00% 515 515 7.222 95 Flow Measuring Decisions 3.00% 10.00% 515 515 7.222 36 Flow Measuring Decisions 3.00% 10.00% 2.00% 2.00% 3.00%			80.5	2.00%								1	1	2,2,3
364 Flow Measuring Installations 3 00% 1000% 3 00% 1000% 1000%	Second Performance 2004 100%			3.00%	2.00%	515		515				•			•
368 Flow Measuring Installations 3 00% 100%	Second color Seco			3.00%	10.00%	•		9	•			•	7,262	363,356	32,06
307 Convolute Services 300% 200% 300% <td> State Service > <td></td> <td></td> <td>300%</td> <td>10.00%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td>•</td>	State Service		300%	10.00%							•			•	
State Stat	State Name			5.00%	0.00%						•	•	•		
State State and Medic Installations 3.00% 3.37% 3.28% 3.00%	370 Rouse Mileter and Meter Installations 3.00% 8.33% 10.1680 10.1880 8.664 8.664 8.67 10.71 371 Pumping Equipment - Lift Stations 3.00% 10.00% 6.592 6.592 6.562 1.21 9.275 371 Orber Pumping Equipment - Rectangle Walls 3.00% 10.00% 2.077 20.717 20.717 7.216 7.216 7.216 9.275 371 Orber Pumping Equipment - Rectangle Walls 3.00% 2.00% 2.077 20.717 7.216 7.216 7.216 9.275 381 Part Sewice Action Receivable Walls 3.00% 5.00% 1.3747 1.39.747 7.216 7.216 2.216<			3.00%	2.00%				٠						•
37.1 Pumping Equipment - Lift Silations 3 00% 10.00% 6 552	371 Pumpring Equipment Lift Stations 3.00% 3.57% 10.00% 3.07% 10.00% 3.07% 10.00% 3.07% 10.00% 3.07% 10.00% 3.00% 10.00% 3.00%			3.00%	8.33%					•		•		•	•
37.12 Other Pumping Equipment - Uniformy Registrement - Uniformation Equipment - Uniformation Equi	371.1 Pumping Equipment - Lift Stations 3.00% (10.00%) 10.1,860 10.1,860 8.564 8.564 8.077 371.2 Other Pumping Equipment - Lift Stations (10.00%) 10.00% 4.00 2.0717 2.0717 7.216 7.216 7.216 9.275 371.2 Other Pumping Equipment - Recharge Wells 3.00% 2.0777 2.0717 2.0717 7.216 7.216 7.216 9.275 371.2 All Reuse Transmission and Distribution 3.00% 2.00% 1.39,447 1.39,747 2.516 2.516 9.275 9.258 380 Office Further & Equipment 4 Disposal Equipment 3 00% 5.00% 2.360 2.360 2.56,869 2.5,869 463.396 2.418 380 Office Further & Equipment 4 Disposal Equipment 3 00% 5.00% 2.360 2.360 2.360 2.56 9.25 2.518 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 3.33,300 <td></td> <td></td> <td>3 00%</td> <td>2 5.70%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td>•</td> <td></td> <td>•</td>			3 00%	2 5.70%						,		•		•
3712 Other Pumping Equipment 3,00% 1,00%	317 20 20 20 20 20 20 20 2			2000		. ;		•	,			1	8.077	226 251	45.30
1.2 Currel Turpling Equipment 200% 1000% 255% 2017 2017 2017 2017 2018	37.1 Cure from the Chapter (Chapter (Ch			3.00%	%00.01 %00.01	101,860		101,860		8.564	8 564	•	100 104	2000	ט יין
3.7.1 Pumping Edulpment Above Sequences 3.00% 2.00% 2.0717 2.0717 7.216 7.216 7.216 7.216 7.216 9.258	17 Purpling Expensivors 1,000			3.00%	10.00%	6,592		6.592				•	122,101	1,205,434	9,19
37 A Reuse Distribution Reservicies 3 00% 2 66% 2 56% 92,568 92,588 11,002 92,588 11,002 92,588 120,925 92,588 11,002 92,588 120,925 92,588 11,002 93,533 93,	374 Reuse Distribution Reserviors 3 00% 2 50%			3.00%	10.00%	20 717		747.00		. ;	•		9,275	96,042	(39,99)
375 Reuse Transmission and Distribution 300% 200% 139,747 139,747 25,869 25,869 24,83,369 1,20,928 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Section Section State Plant Service Action State Section			3 00%	2 50%		,	71,02		7,216	7,216	•	92,585	932,598	121.91
300 Treatment & Disposal Equipment 300% 60% 33947 139747 139747 139747 139747 139747 139747 139747 139747 139747 139747 139747 139747 139747 139747 139747 139747 139747 139747 13989 148 120825 130825 1	300 Treatment & Disposal Equipment 300% 500% 500% 500% 500% 500% 500% 500%			2000	2000								•		. '
13.074 139,47 139,48 149,48 139,48 139,47 139,48 139,47 139,48 139,47 139,48 139,47 139,48 139,47 139,48 139,47 139,48 1	Section Service Section Service Serv			20.0	833 333				,			•	2.418	120 025	000
100 Plant Service Actual Plant Service Actual Plant Service Actual Service Ines 300% 650% 338	Substitution Subs			3.00%	% 0000 0000	139,747		139,747		25.869	25.869		300 300	010,010	000
392 Office Furthtre & Equipment 3.00% 6.57% 3.752 3.752 3.752 3.350 500,000 390 Office Furthtre & Equipment 3.00% 6.07% 3.752 3.752 3.00 6.00 3.00 6	390 Office Furniture & Equipment 3.00% 6.67% 3.782 3.752 3.752 3.000 300 Office Furniture & Equipment 3.00% 6.67% 3.782 3.752 3.000 300 Office Furniture & Equipment 3.00% 20.00% 2.000% 2.1500			3.00%	2.00%			,					200,00	9,524,630	1,004,407
380 Office Furniture & Software 300%	389 Office Plant & Misce Equipment 3 00% 6 67% 3,722 3,722 3,722 3,722 3,000 300 300 300 300 300 300 300 300 3			3.00%	3.33%							•		•	•
390 Office Funition & Equipment 3.00% 667% 3.752 3.752 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 6.00 5.00 6.00	390 Office Furniture & Equipment 3.00% 6.67% 3,752 3,752 3,752 3,350 391 Transportation Equipment 3.00% 20.00% 2,360 2,360 2,360 2,360 2,360 3,350 392 Stores Equipment 3.00% 4.00% 1,725 1,725 1,236 149 1,385 2,919 393 Tools, Shop & Garage Equipment 3.00% 10.00% 643 643 1,236 149 1,385 13,762 394 Laboratory Equipment 3.00% 10.00% 643 643 1,317 1,917 1,917 1,917 5,717 396 Communication Equipment 3.00% 10.00% 15,319 15,319 1,917 1,917 1,917 5,717 396 Owner Lingble Plant 3.00% 10.00% 15,319 1,917 1,917 44,961 864,086 Post-in Service AFUDC 4,526 314,731 314,731 1,236 43,715 44,961 866,452 TOTAL 314,731 314,731 1,236 43,715			3.00%	6.67%										•
390.1 Computers & Software 3 00%	390.1 Computers & Software 3.00% 20.00% 2.1500 2.15			3 00%	6 67%	2 752						,	33,350	200,000	55,850
391 Transportation Equipment 3.00% 20,00% 21,500 21	391 Transportation Equipment 3.00% 20,000% 21,500 2	•		800	200	201,0		3,752				•	300	6,367	366
392 Stores Equipment 3.00% 21,500 21,500 21,500 21,500 2,919 25,344 393 Tools, Shop & Garage Equipment 3.00% 10,00% 1,725 1,725 1,236 149 1,385 13,762 137,795 394 Laboratory Equipment 3.00% 10,00% 16,319 1,617 1,917 1,917 69 1,711 396 Communication Equipment 3.00% 10,00% 15,319 1,617 1,917 1,917 63,869 397 Miscellaneous Equipment 3.00% 10,00% 15,319 1,617 1,917 1,917 63,869 398 Other Tangible Plant 3.00% 10,00% 15,319 1,317,731 1,236 44,951 684,056 17,623,023 2,98 Post-in Service AFUDC 4,52% 314,731 1,236 43,715 44,951 886,405 16,722 9 TOTAL 314,731 1,236 43,715 44,951 44,951 886,405 17,546,794 <td>392 Stores Equipment 3.00% 20,00% 21,500 21,500 2,919 393 Tools, Shop & Garage Equipment 3.00% 4,00% 1,725 1,725 1,236 149 1,385 13,782 394 Laboratory Equipment 3.00% 10.00% 16,319 16,319 1,917 1,917 1,917 6,919 395 Power Operated Equipment 3.00% 10.00% 16,319 15,319 1,917 1,917 6,717 396 Communication Equipment 3.00% 10.00% 16,319 15,319 1,917 1,917 6,717 396 Other Tangible Plant 3.00% 10.00% 15,319 15,319 1,917 1,917 6,717 Sub Total Sub Total 3.00% 10.00% 314,731 1,236 44,951 44,951 854,056 Foots-In Service AFUDC 314,731 314,731 1,236 43,715 44,951 44,951 886,452 Depreciable Plant Composite Depre</td> <td></td> <td></td> <td>_ 33</td> <td>50.00 60.00</td> <td>7,360</td> <td></td> <td>2,360</td> <td></td> <td>,</td> <td></td> <td>,</td> <td>538</td> <td>3,872</td> <td>, P. P. P. P. P. P. P. P. P. P. P. P. P.</td>	392 Stores Equipment 3.00% 20,00% 21,500 21,500 2,919 393 Tools, Shop & Garage Equipment 3.00% 4,00% 1,725 1,725 1,236 149 1,385 13,782 394 Laboratory Equipment 3.00% 10.00% 16,319 16,319 1,917 1,917 1,917 6,919 395 Power Operated Equipment 3.00% 10.00% 16,319 15,319 1,917 1,917 6,717 396 Communication Equipment 3.00% 10.00% 16,319 15,319 1,917 1,917 6,717 396 Other Tangible Plant 3.00% 10.00% 15,319 15,319 1,917 1,917 6,717 Sub Total Sub Total 3.00% 10.00% 314,731 1,236 44,951 44,951 854,056 Foots-In Service AFUDC 314,731 314,731 1,236 43,715 44,951 44,951 886,452 Depreciable Plant Composite Depre			_ 33	50.00 60.00	7,360		2,360		,		,	538	3,872	, P. P. P. P. P. P. P. P. P. P. P. P. P.
300% 400% 400% 400% 1,725 1,725 1,236 149 1,385 1,3795 1,795 1,795 1,795 1,795 1,206 149 1,385 1,3795 1,	392 Stores Equipment 3.00% 4.00% 1.725 1.725 1.236 149 1.385 1.3762 3.91		anaporation Edupment		20.00%	21,500		21,500					8 6	7000	8
393 Tools, Shop & Garage Equipment 3 00% 10	393 Tools, Shop & Garage Equipment 3.00% 10.00% 1.725 1.725 1.236 149 1.385 13.762 13.762 394 Laboratory Equipment 3.00% 10.00%		Stores Equipment	3.00%	4.00%	,		. '	,		•	•	2,919	25,344	3,482
394 Laboratory Equipment 3.00% 10.00% -1.20 1.20 149 1.385 13.762 137.795 396 Communication Equipment 3.00% 10.00% 15,319 15,319 1,917 1,917 1,917 63.869 397 Miscellaneous Equipment 3.00% 10.00% 15,319 15,319 1,917 1,917 63.869 398 Other Tangible Plant 3.00% 10.00% 314,731 1,236 43,715 44,951 864,056 17,623,023 2,98 Post-in Service AFUDC 314,731 1,236 43,715 44,951 886,452 18,339,745 3,07 TOTAL 314,731 1,236 43,715 44,951 886,452 18,339,745 3,07	394 Laboratory Equipment 3.00% 10.00% 643 1,250 149 1,385 13,782 395 Power Operated Equipment 3.00% 5.00% 643 643 643 643 683 <		Tools, Shop & Garage Equipment	3.00%	10.00%	1.725	٠	1 725		. ;	. :	,	•		•
395 Power Operated Equipment 3.00% 5.00% 643 643 15,319 1,917 1,917 63,869 1,711 830 300	395 Power Operated Equipment 3.00% 5.00% 643 643 643 683 689 689 689 689 689 689 689 689 689 689		Laboratory Equipment	3 00%	10.00%	2	•	67,1	1,236	149	1,385	•	13,762	137,795	(7,517
396 Communication Equipment 3.00% 10.00% 15.319 15.319 15.319 15.319 15.319 17.11 63.869 5 397 Miscellaneous Equipment 3.00% 10.00% 10.00% 15.319 15.319 17.917 17.917 63.869 5 Sub Total Sub Total 314.731 1.236 43.715 44.951 854.066 17.623.023 2.981 Post-in Service AFUDC TOTAL 314.731 1.236 43.715 44.951 886.452 18.339,745 30.78 Depreciable Plant Composite Depreciation Rate Composite Depreciation Rate 5.0519%	396 Communication Equipment 3.00% 10.00% 15.319 15.319 1.917 1.917 1.917 5.717 398 Other Tangible Plant 3.00% 10.00% 10.00% 15.319 15.319 1.917 1.917 1.917 5.717 Sub Total Sub Total 314.731 314.731 1.236 43.715 44.951 854.056 Post-in Service AFUDC A.52% 314.731 314.731 1,236 43.715 44.951 886.452 Depreciation Rate		Power Operated Equipment	3 00%	200							,			•
15,319 15,319 15,319 1,917 1,917 1,917 1,917 1,917 1,917 1,917 1,917 1,917 1,917 1,918 5,717 1,918 1,718 1	397 Miscellaneous Equipment 3.00% 10.00% 15.319 15.319 1.917 1.917 5.717 5.717 3.00% 10.00% 15.319 1.5319 1.917 1.917 5.717 5.717 3.00% 10.00%		Commission Commission	0.00	2.00%	643		643					9	1 744	4
394 Other Tangible Plant Sub Total Sub Tot	396 Other Tangble Plant 3.00% Sub Total Sub Total Post-In Service AFUDC TOTAL Depreciation Rate Sub Total 314,731 1,236 43,715 44,951 5,715 5,336 32,396		Collinging and Equipment	3.00%	10.00%	15,319		15,319	,	1.917	1 917		24.2	11,1	81.1
398 Other Tangible Plant 3.00% 314,731 1,236 43,715 44,951 854,056 17,623,023 2,5 Post-in Service AFUDC 4,52% 314,731 1,236 43,715 44,951 864,652 176,722 TOTAL Depreciation Rate Composite Depreciation Rate 17,546,794 Composite Depreciation Rate	Sub Total 314,731 1,236 43,715 44,951 854,056 Post-In Service AF UDC 314,731 314,731 1,236 43,715 44,951 854,056 TOTAL Depreciation Rate Composite Depreciation Rate		Miscellaneous Equipment	3.00%	10.00%					: 1			21,1,0	62,869	5,655
Sub Total 314,731 314,731 1,236 43,715 44,951 854,056 17,623,023 2,5 Post-In Service AFUDC 4,528 32,396 716,722 TOTAL 314,731 1,236 43,715 44,951 886,452 18,339,745 3,0 Depreciation Rate Composite Depreciation Rate 17,546,794 Composite Depreciation Rate 5,0519%	Sub Total 314,731 314,731 1,236 43,715 44,951 854,066 Post-In Service AFUDC 4,82% 314,731 314,731 1,236 43,715 44,951 866,452 Depreciation Rate Composite Depreciation Rate		Other Tangible Plant	3.00%						•					•
Sub Total Post-In Service AF UDC TOTAL Depreciation Rate Sub 731 314,731 1,236 43,715 44,951 44,951 854,056 716,722 32,396 716,722 32,396 716,722 10,739 6,0519%	Sub Total 314,731 - 314,731 1,236 43,715 44,951 - 854,056 Post-In Service AFUDC TOTAL 314,731 - 314,731 1,236 43,715 44,951 - 886,452 Depreciation Rate										,		•		•
Post-in Service AFUDC TOTAL TOTAL Depreciation Rate Tomposite Depreciation Rate Total T	Post-In Service AFUDC TOTAL TOTAL Composite Depreciation Rate 1.236 43,715 44,951 - 854,056 314,731 - 314,731 1,236 43,715 44,951 - 886,452		Sub Total			201170									
Post-In Service AFUDC 32,396 716,722 TOTAL 314,731 1,236 43,715 44,951 886,452 18,339,745 3,000 Depreciable Plant Composite Depreciation Rate 17,546,794 5,0519%	Post-in Service AFUDC 314,731 314,731 314,731 44,951 486,452 TOTAL Depreciable Plant Composite Depreciation Rate					314,731		314,731	1,236	43,715	44,951		854,056	17,623,023	2.981.623
TOTAL 314,731 - 314,731 1,236 43,715 44,951 - 886,452 18,339,745 3,0 Depreciable Plant Composite Depreciation Rate 17,546,794 5,0519%	TOTAL 314,731 . 314,731 1,236 43,715 44,951 . 886,452 Depreciable Plant Composite Depreciation Rate	٠	Post-In Service AFLIDC	- 199	/0C2 #										
TOTAL TOTAL Depreciable Plant Composite Depreciation Rate TOTAL 314,731 1,236 44,951 686,452 18,339,745 3,005,745 17,546,794 5,0519%	TOTAL 101AL Depreciable Plant Composite Depreciation Rate			96	8 25 A								32,396	716.722	97 188
Depreciable Plant Composite Depreciation Rate 17,546,794 5,0519%	Depreciable Plant Composite Depreciation Rate		TOTAL			244 724									
Depreciable Plant Composite Depreciation Rate 17,546,794 5.0519%	Depreciable Plant Composite Depreciation Rate					2,4		314,731	1,236	43,715	44,951		886,452	18,339,745	3,078,810
Composite Depreciation Rate	Composite Depreciation Rate		Depreciable Plant												
	oniposis Deprending Nate		oto C mitoiograp C atlantano C											17.546 794	
			Composed Depledation Agie											20120	
	4													%BLCO.c	
Shaded cells are per Decision No. 62184. Other cells per	45 Shaded cells are per Decision No. 62184. Other cells per Sta	45	Shaded cells are per Decision No. 62184	Other cells	200										
				5	Dei ota										

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.11 Witness: Jones/Bourassa

									7	2001				
		ō	_	Allowed	Plant		Adjusted	Plant		Adjusted				
Line	∢		_	Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum.
9	S	Description	Jan. '00	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
-	351	Organization Cost	0.00%	0.00%	•	•	,		,		٠			•
7	352		0.00%	%00.0		,	•	•	,					•
က	353	Land and Land Rights	0.00%	%00.0	•	•		•	•	,	•		76,229	•
4	354	Structures & Improvements	3.00%	3.33%	,	,	•	•	,	•	•	6,759	202,986	22,653
9	355	Power Generation Equipment	3.00%	2.00%	•		•	•	•					•
9	360	Collection Sewers - Force	3.00%	2.00%		•	•	•	•		•	999	28,319	2,407
7	361.1	1 Collection Sewers - Gravity	3.00%	2.00%	1,355		1,355	•	•	•	•	59,511	2,976,231	546,771
ø	361.2	2 Manholes & Cleanouts	3.00%	2.00%	•		•	,	,		•	25,383	1,269,172	237,722
σ	362	Special Collecting Structures	3.00%	2.00%	•	•	•	•	,		•		. •	. '
9	363		3.00%	2.00%	1,640	•	1,640	•	•	•	•	7,284	364,996	42,347
7	364	Flow Measuring Devices	3.00%	10.00%	•	•		,		•	,		•	•
12	365		3.00%	10.00%	•		٠	•	,		•			•
13	366	Reuse Services	3.00%	2.00%			•	•					,	•
14	367	_	3.00%	8.33%		,	,	•	•	•	•			,
5	370		3 00%	3.57%		•	,	٠	•	•	٠	8 077	226 251	53.378
4	3711		3 00%	40.00	11 409		11 409	٠	5 303	5 303	•	127 151	1 274 559	301 037
1	371.2		300%	% 0.01	11 207		11 207	,	495	495	,	10,12	106 754	(30,352)
- 0	271.0		2000	2000	17,444	•	17,201	•	430	430		10, 14	100,104	(30,332)
2 9	3. 10		200.0	8 20 0	14.74		4, 4	•	100'0	100'0		93,264	97,007	646,012
2 2	3/4		3.00%	2.50%			•	•			•	, ;		, 6
3	3/2		3.00%	8.8			. :	•	. !	, !		2,418	120,925	12,285
5 5	28.		3.00%	200	99		66,653		15,672	15,672		467,517	9,375,839	2,306,253
72	381		3.00%	2.00%				•						•
23	382		3.00%	3.33%		,	•	•			•			,
24	389		3.00%	6.67%	5,438	•	5,438	•	,		•	33,531	505,438	89,381
25	390		3.00%		•		•	•	•	•		425	6,367	820
8	390.1	-	3.00%		1,691		1,691	•	•			944	5,564	1,505
27	391	Transportation Equipment	3.00%	20.00%	•		•	•				5,069	25,344	8,550
88	392	Stores Equipment	3.00%	4.00%		•	•	•	٠		•			•
29	393	Tools, Shop & Garage Equipment	3.00%	10.00%	9,757	,	9,757				•	14,267	147,552	6,750
႙	394	Laboratory Equipment	3.00%	10.00%			•	•	•					•
31	395		3.00%	2.00%			•	,			•	98	1,711	203
32	396	S Communication Equipment	3.00%	10.00%	9,560		9,560	•	680	089	•	6,831	72,749	11,806
33	397	Miscellaneous Equipment	3.00%	10.00%	•	•		•						,
34	398	Other Tangible Plant	3.00%		•	•	•	•	•		•		•	•
32														
38		Sub Total			165,851		165,851		28,801	28,801		871,244	17,760,073	3,824,066
37														
88 8		Post-In Service AFUDC		4.52%								32,396	716,722	129,583
3 5		- VIOI			105 051		125 051		00 00	50 00		079 640	10 476 70E	2 052 540
<u>ا</u> :		18.00			100,001		100,001		100,02	70,001		903,040	10,470,733	0,900,049
4 5		O option of the party of the pa											17 603 644	
1 5		Composite Depression Data											1,000,01	
5 4		Composite Depreciation Rate											9.1100%	
1 4		Shadad calls are not Decision No. 62184 Other cells	Otherce	alle nor Cta										
2 5		organica and por possibilities of the	5	מוס וסל פווס										
5														

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.12 Witness: Jones/Bourassa

1. 1. 1. 1. 1. 1. 1. 1.		3	-											
National Part		1		Allowed	riagi.		Adjusted	Plant		Adjusted				
15.00 Particulation 14m 20 California 15m California 1				Deprec	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvade	Deprecition	Plant	Accim
3.1 Controlled Control 0.00%				Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec
3.3. Exprendiction of the control of the co	35	_	%000	%000										
361 London Communication Communicat			8000	2000		•	•	•	•	•		į	•	•
3.6. Shouthers (among name) 3.00 Miles 3.30 Miles 1.35 I miles 1.			8 8	8 8	•	,	•	•	•			•	•	•
Second Contention Research 3.00% 2.00%			2000	8 6	. :	•				•	•	į	76,229	•
Secretary Control Sweets - Force 200%			3.00%	3.33%	1,351	•	1,351		,	•	•	6,782	204,337	29,435
10 Contection Sewers Totale 200% 200% 13,175			3.00%	2.00%	•		•	•	•	•	•	,	. •	. '
9.12 Natholies & Calmanus (2014) 9 300% 2,00% 120% 120% 120% 120% 120% 120% 120% 1			3.00%	2.00%		•	•	•	•	•	•	566	28.319	2 973
38.2 Special Collections 3.00% (1.20%) 114,175 134,175 134,175 26,725 38.2 Special Collections 3.00% (1.00%) 1.00 (1.00%)			3.00%	2.00%	230,146		230,146	,	•	,	•	61.826	3 206 377	6.57.5 608 607
382 Services to Cubromes 3 00% 2 00% 106,678 106,678 8 267 384 Flow Measuring Devices 3 00% 2 00% 10 00% 1 0			3.00%	2.00%	134,175	,	134,175	•	•	٠	,	26,726	4 400 047	200,033
Secretary Continues (Secretary Continues			3.00%	2.00%	. •			,		•		67/07	1,403,347	264,447
Second The Measuring Devices 2009 1000% 1000			3 00%	2,00%	106 678		106 670	•	•	•		1		•
Part Presenting intelliations 200% 100			7000		200	•	0/0'001	,	•	•	•	8,367	471,674	50,714
State Services Services State Services State Services State Services State Services State Services State			8000				•	•		•	•	•	•	•
State of the formation of the following states and Meter Installations 3,000%			2.00%		•			•		•	,	•	•	•
307 Receiving Wells 3.5%			3.00%	5.0%		•	•	•		•	•		•	•
37.1 Received Weels 3.00% 0.00% 0.00% 1.1844 1.1844 1.681 1.681 1.5794 1.2794			3.00%	8.33%	,	•	•	,	•	•	•			
37.1 Pumping Equipment Lift Stations 300% 1000% 11844 11844 1681 1675 177594 37.1 Pumping Equipment Lift Stations 300% 1000% 1000% 1678 300% 1000% 1678 1678 8760 8760 97600 37.1 Pumping Equipment - Rectarge Wells 300% 1000% 200% 1000% 200% 1000% 84.553 84.553 19.766 19.766 470.412 380 Treatment & Disposal Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Rectarge Equipment Institute Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Equipment Institute Residual Rectarge Rectarge Equipment Institute Residual Rectarge Residual Rectarge Residual Rectarge Residual Rectarge Residual Rectarge Residual Rectarge Residual Rectarge Residual Rectarge Residual Rectarge Residual Rectarge			3.00%	3.57%	•		•	•	•		,	720 0	130 900	, 17
371.2 Purpling Equipment 1 200% 10,00			3.00%		11,844		11844	•	1681	1681	•	427.064	162,022	01,430
31.3 Purping Equipment - Recharge Wells 3 000% 10,00% 16,178 16,178 16,178 16,178 1,000 10,00			3.00%		. •	•			2)	3	•	40,004	77, 607,	427,320
374 Reuse Distribution Reserviors 3 00% 2 00% 2 00% 2 00% 2 458 2 418 2 418 30 7 00% 2 00% 2 00% 84,553 84,553 19.766 19.766 19.766 470,412 19.88 381 Plant Sewer 3 00% 5 00% 3 378 84,553 2 89,579 19.766 <td></td> <td></td> <td>3 00%</td> <td>10.00%</td> <td>16 178</td> <td></td> <td>16 170</td> <td>•</td> <td>, 0</td> <td>' '</td> <td>•</td> <td>C/9'0L</td> <td>106,754</td> <td>(19,677)</td>			3 00%	10.00%	16 178		16 170	•	, 0	' '	•	C/9'0L	106,754	(19,677)
375 Reuse Transmission and Distribution 3 00% 2 00%			3 00%	2 50%	2	,	0/- '0'	•	8,760	8,760		97,680	980,505	299,469
380 Treatment & Disposal Equipment 3 00% 500% 84.53 84.553 19,766 19,766 19,766 1474 212 18 18 18 18 18 18 18 18 18 18 18 18 18			300%	200%			•	•	•	•		•	1	
Plant Sewers 200% 500%			2000	3 2			, ;	•	•		ů.	2,418	120,925	14,704
382 Outsal Seware Lines 3.0% at 3.3% 3.0% at 3.3% 3.0% at 3.3% 3.0% at 3.3% 43.303 389 Office Funiture & Software Lines 3.00% at 667% 2.87,579 2.87,579 2.87,579 425 390 T Computer & Software Lines 3.00% at 20,00% a			8000	8 6	04,000	•	84,553	•	19,766	19,766	•	470,412	9,440,626	2,756,899
380 Office Furniture & Equipment 3 00% 657% 287579 287579 43303 390 Office Furniture & Equipment 3 00% 657% 287579 287579 287579 43303 390 Office Furniture & Equipment 3 00% 657% 287579 1728 1,728 1,288 1			3.00%		•	•			•		•			•
300 Order Furthing Miscre Equipment 3.00% 6.67% 287.579 287.579 43.303 425 43.303 390.1 Computers & Software 3.00% 20.00% 1.728 1.72			3.00%	3.33%	. !					•	•	•	•	•
301 Computation & Equipment 3.00% (6.57% 1.728 1			°.00°.	6.67%	287,579	•	287,579		,		,	43,303	793,016	132.685
3901 Transportation Equipment 3 00%			3.00%	%29.9	• ,		•	•	•	•		425	6.367	1 244
337 Transportation Equipment 3.00% 2.000% 2.000% 3.00% 4			3.00%	20.00%	1,728	ů.	1,728		•	•	•	1.286	7 292	0.007 0
382 Stores Equipment 3.00% 4.00% 5.634 5.634 5.634 2.863 2.863 2.853 14.894 383 Tools, Shop & Garage Equipment 3.00% 10.00% 1.993 1,993 1,993 1,893 100 386 Power Operated Equipment 3.00% 10.00% 1,592 1,592 3,919 3,919 7,159 387 Miscellaneous Equipment 3.00% 10.00% 10.00% 1,592 3,919 3,919 7,159 387 Miscellaneous Equipment 3.00% 10.00% 10.00% 1,592 36,979 36,979 7,159 387 Miscellaneous Equipment 3.00% 10.00% 10.00% 10.883,450 36,979 36,979 36,979 32,396 Sub Total Assistance AFUDC 4.52% 883,450 36,979 36,979 36,979 926,209			3.00%	20.00%	•	•	•			•	•	90.4	102,1	7, 7
383 Tools, Shop & Garage Equipment 3.00% 10,00% 5,634 5,634 2,853 2,853 1,4894 394 Laboratory Equipment 3.00% 10.00% 1,993 1,993 1,993 1,1993 1,100 395 Ower Operated Equipment 3.00% 10.00% 1,592 1,592 3,919 3,919 7,159 397 Miscellaneous Equipment 3.00% 10.00% 1,592 3,919 3,919 7,159 398 Other Tangible Plant 3.00% 10.00% 883,450 883,450 36,979 36,979 36,979 32,396 1OTAL TOTAL 883,450 883,450 36,979 36,979 36,979 926,209			3.00%	4.00%	,	•		•	,			500	# 6'6 7	810'61
394 Laboratory Equipment 3.00% 1.993 1.993 1.000 <td></td> <td></td> <td>3.00%</td> <td>10.00%</td> <td>5.634</td> <td>,</td> <td>5 634</td> <td></td> <td>2 863</td> <td>2 0 6 2</td> <td>•</td> <td></td> <td>, 000</td> <td>' ;</td>			3.00%	10.00%	5.634	,	5 634		2 863	2 0 6 2	•		, 000	' ;
395 Power Operated Equipment 3.00% 6.00% 1.592 1.592 3.919 3.919 7.159 396 Communication Equipment 3.00% 10.00% 1.592 1,592 7.159 7.159 397 Miscellaneous Equipment 3.00% 10.00% 10.00% 1.592 7.159 7.159 300 Other Tangible Plant 3.00% 10.00% 10.00% 883.450 36.979 36.979 36.979 Sub Total TOTAL 883.450 883.450 36.979 36.979 926.209			3.00%	10.00%	1 993		1 993		200,1	7,000	,	14,894	150,333	18,/91
396 Communication Equipment 3.00% 10.00% 1.592 1.592 3.919 7.159 397 Miscellaneous Equipment 3.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 7.159 7.159 7.159 389 Other Tangible Plant 3.00% 10.00% 10.00% 883.450 36.979 36.979 36.979 32.396 Post-in Service AFUDC 4.52% 883.450 883.450 36.979 36.979 926.209 Depreciable Plant Composite Depreciation Rate			3 00%	5.00%	2		266	,		•	•	9	1,993	9
397 Miscellaneura Equipment 3.00% 10.			200	2000	' '			•			•	88	1,711	289
Sub Total 3.00% 10.00% 3.00%			00.0	5 6	7,592	•	1,592	,	3,919	3,919		7,159	70,422	15,046
Sub Total Sub Total Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate Sub Total 883,450 883,450 883,450 883,450 883,450 883,450 96,979 96,979 926,209 926,209			200.0	8		•	ı		•	•	•	į		•
Sub Total 883,450 883,450 36,979 36,979 893,813 Post-in Service AFUDC 4,52% 32,396 32,396 32,396 TOTAL 883,450 883,450 36,979 926,209 Depreciable Plant Composite Depreciation Rate			80.0		•	1	•		1	•	•		,	,
Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate 1 4.52% 1 883,450 1 883,450 1 883,450 1 928,979 1 928,209 1 928,209		Sign Total	-	l	000									
Post-In Service AFUDC 4.52% 32,396 TOTAL 883,450 - 883,450 - 36,979 36,979 - 926,209 Depreciable Plant Composite Depreciation Rate		in constant			883,450		883,450		36,979	36,979		893,813	18,606,544	4,680,900
32,396 TOTAL Depreciable Plant Composite Depreciation Rate		Post-In Service AFUDC		70CS P										
TOTAL 883,450 . 36,979 36,979 . 926,209 Depreciable Plant Composite Depreciation Rate				e S								32,396	716,722	161,979
Depreciable Plant Composite Depreciation Rate		TOTAL		1	883,450	-	883.450		36 979	36 979		900 900	40 222 266	4 040 070
Depreciable Plant Composite Depreciation Rate				1						200		807,026	(3,323,200	4,042,079
Composite Depreciation Rate		Depreciable Plant											10 500 045	
	_	Composite Depreciation Rate											C 5'056'61	
	_												4.9983%	
Phadad nalls are not Danisian No 20104 Other and a 2010		1 Shaded cells are not Decision No. 60484	100	Č										
45 STRACEU CEIS AIR PEL DECISION NO. 62184. UTher Cells per Sta	9	ACT OF THE PROPERTY AND THE PROPERTY OF												

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.13 Witness: Jones/Bourassa

Plant	Account Description Deprec Account	A A A A A A A A A A A A A A A A A A A	Plant Adjustments	25 50 24 50 50 50 50 50 50 50 50 50 50 50 50 50	Plant Refirements Per Books)	Adjustment Adjustments 3,055 2,017 20,117 13,363	Adjus Plaa Setiren 20 21	Salvage AD Only	Deprection (Calculated)	Plant Balance 76,229 201,282 201,282 28,319 3,585,238 1,560,132 561,202 226,251 1,300,129 111,608	Accum. Deprec. 33,134 3,540 676,513 294,082 61,042 61,042 61,643 89,533 536,446 (8,759) 385,217 17,149
No. Discription of the Control of March District	No. Description Before Description 352 Franchise Cost 352 Franchise Cost 353 Land and Land Rights 3.00% 354 Structures & Improvements 3.00% 3.00	Add [Per	Adjustments	75 89 7 5 89 75 9	Per Books Per	Adjustment Adjustments 3,055 2,055 20,117 20,117 13,363	Plant Retirements 3,055 20,117 13,353	Salvage A/D Only	Deprection (Calculated) - 6,754 - 6,754 - 6,7916 29,635 - 10,329 - 10,329 - 10,329 - 10,918	Plant Balance 76,229 201,282 28,319 3,585,238 1,560,132 561,202 561,202 7,300,129 11,606	Accum. Deprec. 33,134 3,540 676,513 294,082 61,042 61,042 61,042 69,533 536,446 (8,759) 385,217 17,149
No. Description Jan 190 Early Description Jan 190 Early Description Jan 190 Early Description Jan 190 Early Description Jan 190 Early Description Jan 190 Descri	No Description Jan 100% 351 Organization Cost 352 Franchise Cost 353 Land and Land Rights 0.00% 354 Structures & Improvements 3.00% 355 Colour Centration Equipment 3.00%	[Per	Adjustments		Per Books)	Adjustments 3,055	Retirements 3,055	ADOIN	Calculated) 6.754 566 67,916 29,635 10,329 10,929 10,918	28,319 201,282 201,282 28,319 3,585,238 1,560,132 561,202 226,251 1,300,129 111,608	Deprec
State Control Secure	351 Organization Cost 0.00% 352 Franchise Cost 0.00% 354 Structures & Improvements 3.00% 356 Callection Sewers - Force 3.00% 361.1 Collection Sewers - Gravity 3.00% 361.2 Manholes & Cleanouts 3.00% 362 Special Collecting Structures 3.00% 363 Flow Measuring Devices 3.00% 364 Flow Measuring Installations 3.00% 365 Flow Measuring Installations 3.00% 367 Reuse Services 3.00% 370 Receiving Vells 3.00% 371.1 Pumping Equipment - Liff Stations 3.00% 371.2 Other Pumping Equipment - Recharge Vells 3.00% 371.3 Pumping Equipment - Recharge Vells 3.00% 371.3 Pumping Equipment - Recharge Vells 3.00% 371.4 Reuse Distribution Reserviors 3.00% 371.5 Reuse Transmission and Distribution 3.00% 381 Plant Sewer Lines 3.00% 382 Outfall Sewer Lines 3.00% 389 Office Furniture & Equipment 3.00% 390 Office Furniture & Equipment 3.00% 391 Conputers & Software			378,881 156,785 89,529 8,529 1,524 35,524 2,702 78,786		3,055	3,055		6,754 6,754 6,7916 29,635 10,329 10,329	76,229 201,282 201,282 28,319 3,685,238 1,560,132 561,202 226,251 1,300,129 111,608	33,134 3,540 676,513 294,082 61,042 61,042 69,533 536,446 (8,759) 385,217
3.2. Lind midt Lind Rights 0.00% 0	362 Franchise Cost 353 Land and Land Rights 0.00% 354 Structures & Improvements 3.00% 355 Land and Land Rights 3.00% 360 Collection Sewers - Force 3.00% 361.1 Collection Sewers - Gravity 3.00% 362 Special Collecting Structures 3.00% 363 Services to Customers 3.00% 364 Flow Measuring Installations 3.00% 365 Flow Measuring Installations 3.00% 366 Reuse Services 3.00% 370 Reuse Services 3.00% 371 Pumping Equipment - Lift Stations 3.00% 371.1 Pumping Equipment - Recharge Wells 3.00% 371.2 Other Pumping Equipment - Recharge Wells 3.00% 371.3 Pumping Equipment - Recharge Wells 3.00% 371.3 Pumping Equipment - Recharge Wells 3.00% 371.3 Pumping Equipment - Recharge Equipment 3.00% 381 Plant Sewer Lines 3.00%			378.881 - 378.881 156.785 89,529 35,524 4,883 34,368 2,702 78.786		3,065	3,055		6,754 6,754 566 67,916 29,635 10,329 10,329 10,329	76,229 201,282 28,319 3,585,238 1,560,132 561,202 - - 226,251 1,300,129 111,608	33.134 3.540 676.513 294.082 - 61,042 61,042 69,533 536,446 (8,759) 385,217
State Londwind Registration Company Co	363 Land and Land Rights 0.00% 354 Structures & Improvements 3.00% 355 Power Generation Equipment 3.00% 361.1 Collection Sewers - Force 3.00% 361.2 Manholes & Cleanouts 3.00% 362 Special Collecting Structures 3.00% 363 Services to Customers 3.00% 364 Flow Measuring Devices 3.00% 365 Flow Measuring Devices 3.00% 366 Reuse Meters and Meter Installations 3.00% 367 Reuse Meters and Meter Installations 3.00% 37.1 Pumping Equipment - Lift Stations 3.00% 37.1.3 Pumping Equipment - Lift Stations 3.00% 37.1.4 Pumping Equipment - Lift Stations 3.00% 37.1.5 Pumping Equipment - Lift Stations 3.00% 37.1.5 Pumping Equipment - Lift Stations 3.00% 37.1.7 Pumping Equipment - Severis 3.00% 37.1.5 Pumping Equipment - Severis 3.00% 38.1 Plant Sewer Lines </td <td></td> <td></td> <td>378,881 156,785 89,529 </td> <td></td> <td>3,055</td> <td>3,055</td> <td></td> <td>6,754 566 67,916 29,635 10,329 10,329 10,329 10,329 10,918</td> <td>76,229 201,282 20,319 3,585,238 1,560,132 561,202 - - - 226,251 1,300,129 111,608</td> <td>33,134 3,540 676,513 294,082 61,042 69,533 536,446 (8,759) 385,217 17,149</td>			378,881 156,785 89,529 		3,055	3,055		6,754 566 67,916 29,635 10,329 10,329 10,329 10,329 10,918	76,229 201,282 20,319 3,585,238 1,560,132 561,202 - - - 226,251 1,300,129 111,608	33,134 3,540 676,513 294,082 61,042 69,533 536,446 (8,759) 385,217 17,149
364 Power Controlled Discovered Strain Str	354 Structures & Improvements 3.00% 355 Power Generation Equipment 3.00% 361 Collection Sewers - Force 3.00% 361.1 Collection Sewers - Gravity 3.00% 362 Special Collecting Structures 3.00% 365 Services to Customers 3.00% 365 Flow Measuring Devices 3.00% 366 Flow Measuring Devices 3.00% 367 Reuse Meters and Meter Installations 3.00% 37 Reuse Meters and Meter Installations 3.00% 37 Pumping Equipment - Lift Stations 3.00% 371.3 Pumping Equipment - Lift Stations 3.00% 371.3 Pumping Equipment - Lift Stations 3.00% 371.3 Pumping Equipment - Lift Stations 3.00% 37 Reuse Distribution Reserviors 3.00% 37 Reuse Transmission and Distribution 3.00% 38 Outfall Sewer Lines 3.00% 38 Outfall Sewer Lines 3.00% 39 Other Plant & Misc Equipment			378.881 156.785 89,529 		3,055	3,055		6,764 566 67,916 29,635 10,329 10,329 10,329 10,329 10,329 10,918	76,229 201,282 28,319 3,585,238 1,560,132 561,202 561,202 226,251 1,300,129 111,608	33,134 3,540 676,513 294,082 61,042 69,533 536,446 (8,759) 386,217 17,149
9.95 Outleitune Programmer Chany 3.0% Golden G	365 Power Generation Equipment 3.00% 360 Collection Sewers - Force 3.00% 361.1 Collection Sewers - Force 3.00% 362 Sepcial Collecting Structures 3.00% 363 Special Collecting Structures 3.00% 365 Special Collecting Structures 3.00% 365 Services to Customers 3.00% 366 Reuse Services 3.00% 370 Reuse Meters and Meter Installations 3.00% 371 Pumping Equipment - Lift Stations 3.00% 371.1 Pumping Equipment - Recharge Wells 3.00% 371.2 Other Pumping Equipment - Recharge Wells 3.00% 371.3 Pumping Equipment - Recharge Wells 3.00% 371.3 Pumping Equipment - Recharge Wells 3.00% 380 Treatment & Disposal Equipment 3.00% 381 Plant Sewer Lines 3.00% 382 Outfail Sewer Lines 3.00% 389 Other Plant & Misc Equipment 3.00% 390 Office Furniture & Equipment <td></td> <td></td> <td>378,861 156,785 89,529 8,529 35,524 4,863 34,368 2,702 78,786</td> <td></td> <td>3,055 </td> <td>3,055</td> <td></td> <td>6,754 566 67,916 29,635 10,329</td> <td>201,282 28,319 3,585,238 1,560,132 561,202 - - - 226,251 1,300,129 111,608</td> <td>33,134 3,540 676,513 294,082 61,042 69,533 536,446 (8759) 386,217 17,149</td>			378,861 156,785 89,529 8,529 35,524 4,863 34,368 2,702 78,786		3,055 	3,055		6,754 566 67,916 29,635 10,329	201,282 28,319 3,585,238 1,560,132 561,202 - - - 226,251 1,300,129 111,608	33,134 3,540 676,513 294,082 61,042 69,533 536,446 (8759) 386,217 17,149
Story Controlled Severas: Front Story 2009 3 0.00 (1.0 calcidior Severas: Front Story 2009) 3 0.00 (1.0 calcidior Severas: Front Story 2009)<	360 Collection Sewers - Force 361.1 Collection Sewers - Force 361.2 Manholes & Cleanouts 3.00% 362 Special Collecting Structures 3.00% 363 Services to Customers 3.00% 364 Flow Measuring Devices 3.00% 365 Flow Measuring Installations 3.00% 367 Reuse Services 3.00% 37 Reuse Meters and Meter Installations 3.00% 37 Receiving Wells 3.00% 37 Pumping Equipment - Lift Stations 3.00% 37 Pumping Equipment - Recharge Wells 3.00% 37 Pumping Equipment - Recharge Wells 3.00% 37 Pumping Equipment & Bisposal Equipment 3.00% 38 Treatment & Disposal Equipment 3.00% 38 Orther Plant & Misc Equipment 3.00% 39 Office Furniture & Equipment 3.00% 39 Office Furniture & Equipment 3.00% 39 Other Plant & Misc Equipment 3.00% 39			378.861 156,785 89,529 89,529 35,524 4,883 34,368 2,702 78,286		20,117	20,117		566 67,916 29,635 10,329 - - - - - - - - - - - - - - - - - - -	28,319 3,585,238 1,560,132 561,202 - - - 226,251 1,300,129 111,608	3,540 676,513 294,082 61,042 69,533 69,533 536,446 (8,759) 385,217
99.1 Ameninde Search (1997)	361.1 Collection Sewers - Gravity 3.00% 36.2 Manholes & Cleanouts 3.00% 36.3 Services to Customers 3.00% 36.4 Flow Measuring Devices 3.00% 36.5 Flow Measuring Installations 3.00% 36.6 Flow Measuring Installations 3.00% 36.7 Reuse Services 3.00% 37.0 Reuse Meters and Meter Installations 3.00% 37.1 Pumping Equipment - Lift Stations 3.00% 37.1.3 Pumping Equipment - Recharge Wells 3.00% 37.1.3 Pumping Equipment - Recharge Wells 3.00% 37.2 Reuse Distribution Reserviors 3.00% 37.3 Reuse Transmission and Distribution 3.00% 38.1 Plant Sewer 3.00% 38.2 Outfall Sewer Lines 3.00% 39.0 Office Furniture & Equipment 3.00% 39.1 Computers & Software 3.00% 39.1 Transportation Equipment 3.00% 39.2 Stores Equipment 3.00% 39.3 Tools, Shop & Garage Equipment 3.00%			378,861 156,785 89,529 		20,117	20,117		566 67,916 29,635 10,329 	28.319 3,685,238 1,560,132 561,202 - 226,251 1,300,129 111,608	3,540 676,513 294,082 61,042 61,042 69,533 536,446 (8,759) 385,217
Second Control Contr	36.1. Manholes & Cleanouts 3.00% 36.2. Manholes & Cleanouts 3.00% 36.2. Special Collecting Structures 3.00% 36.3. Services to Customers 3.00% 36.4. Flow Measuring Devices 3.00% 36.7. Flow Measuring Devices 3.00% 36. Reuse Services 3.00% 37. Reuse Meters and Meter Installations 3.00% 37.1. Pumping Equipment - Lift Stations 3.00% 37.1. Pumping Equipment - Recharge Wells 3.00% 37. Reuse Distribution Reserviors 3.00% 37. Reuse Transmission and Distribution 3.00% 38. Outfall Sewer Lines 3.00% 38. Other Plant & Misc Equipment 3.00% 390. Office Furniture & Equipment 3.00% 391. Transportation Equipment 3.00% 392. Stores Equipment 3.00% 393. Stores Equipment 3.00% 393. Stores Equipment 3.00% 393. Stores Equipment <td></td> <td></td> <td>378,861 156,785 89,529 </td> <td></td> <td>20,117</td> <td>20,117</td> <td></td> <td>67,916 29,635 10,329 10,329 10,329 10,329 10,918</td> <td>3,585,238 1,560,132 - - 561,202 - - 226,251 1,300,129 111,608</td> <td>676,513 294,082 61,042 69,533 536,446 (8,759) 385,217 17,149</td>			378,861 156,785 89,529 		20,117	20,117		67,916 29,635 10,329 10,329 10,329 10,329 10,918	3,585,238 1,560,132 - - 561,202 - - 226,251 1,300,129 111,608	676,513 294,082 61,042 69,533 536,446 (8,759) 385,217 17,149
Standard Calcidating Standar	362 Special Collecting Structures 3.00% 363 Services to Customers 364 Flow Measuring Devices 365 Flow Measuring Devices 366 Flow Measuring Installations 367 Reuse Services 367 Reuse Mertrs and Meter Installations 367 Reuse Meters and Meter Installations 371 Pumping Equipment - Lift Stations 371.1 Pumping Equipment - Recharge Wells 371.2 Other Pumping Equipment Recharge Wells 371.3 Pumping Equipment Recharge Wells 371.3 Pumping Equipment Recharge Wells 371.4 Reuse Distribution Reserviors 375 Reuse Distribution Reserviors 376 Reuse Institution Reserviors 377 Reuse Institution Reserviors 378 Plant Sewers 389 Outher Plant & Misc Equipment 390 Other Plant & Misc Equipment 300% 391 Transportation Equipment 300% 392 Stores Equipment 300% 393 Tools, Shop & Garage Equipment 300%			156,785 89,529 89,529 75,524 35,524 4,863 34,368 7,702 78,786		20,117	20,117		29,635 - 10,329 1 8,077 129,243 10,918	1,560,132 - 561,202 526,251 1,300,129 111,608	294,082 - 61,042 63,042 69,533 536,446 (8,759) 385,217 - 17,149
963 Severage brokening Structures 3,00% 2,00%	362. Special Collecting Structures 362. Special Collecting Structures 363. 300% 364. Flow Measuring Installations 3.00% 365. Flow Measuring Installations 3.00% 366. Reuse Services 3.00% 377. Reuse Meters and Meter Installations 3.00% 371. Pumping Equipment - Lift Stations 3.00% 371.2. Other Pumping Equipment - Recharge Wells 3.00% 371.3. Pumping Equipment - Recharge Wells 3.00% 374. Reuse Distribution Reserviors 3.00% 375. Reuse Transmission and Distribution 3.00% 380. Treatment & Disposal Equipment 3.00% 381. Plant Sewer Lines 3.00% 382. Outfall Sewer Lines 3.00% 383. Office Furniture & Equipment 3.00% 390. Stores Equipment 3.00% 391. Transportation Equipment 3.00% 392. Stores Equipment 3.00% 393. Trouls, Shop & Garage Equipment 3.00%			89,529 89,529 35,524 4,883 34,368 2,702 78,786		20,117	20,117		10,329 	561,202 	61,042 69,533 536,446 (8,759) 385,217
345 Forwards of Charge Plant Miles and March Intelliations 3 000% 10.00% 80.529 80.529 80.529 9.51 202 80.51 202 80.529 9.51 2	363 Services to Customers 300% 364 Flow Measuring Devices 3.00% 365 Flow Measuring Installations 3.00% 367 Reuse Meters and Meter Installations 3.00% 370 Receiving Wells 3.00% 371.2 Other Pumping Equipment - Lift Stations 3.00% 371.3 Pumping Equipment Recharge Wells 3.00% 374 Reuse Distribution Reserviors 3.00% 375 Reuse Transmission and Distribution 3.00% 380 Insamment & Disposal Equipment 3.00% 382 Outfall Sewer Lines 3.00% 380 Office Furniture & Equipment 3.00% 390 Office Furniture & Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			89,529 		20,117	20,117		10,329 	561,202 - - - 226,251 1,300,129 1,11,608	61,042 69,533 536,446 (8,759) 385,217
365 Flow Measuring but leases 300% 10.00% 30.00% <td>354 Flow Measuring Devices 3.00% 365 Flow Measuring Devices 3.00% 367 Reuse Services 3.00% 370 Reuse Meters and Meter Installations 3.00% 371 Pumping Equipment - Lift Stations 3.00% 371.2 Other Pumping Equipment 3.00% 371.3 Pumping Equipment Recharge Wells 3.00% 374 Reuse Distribution Reserviors 3.00% 375 Reuse Transmission and Distribution 3.00% 380 Treatment & Disposal Equipment 3.00% 381 Plant Sewers 3.00% 382 Outfall Sewer Lines 3.00% 383 Other Plant & Misc Equipment 3.00% 384 Transportation Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%</td> <td></td> <td></td> <td>35,524 4,853 34,368 2,702 78,286</td> <td></td> <td>20,117</td> <td>20,117</td> <td></td> <td>8,077 129,243 10,918</td> <td>226,251 1,300,129 111,608</td> <td>69,533 536,446 (8,759) 385,217</td>	354 Flow Measuring Devices 3.00% 365 Flow Measuring Devices 3.00% 367 Reuse Services 3.00% 370 Reuse Meters and Meter Installations 3.00% 371 Pumping Equipment - Lift Stations 3.00% 371.2 Other Pumping Equipment 3.00% 371.3 Pumping Equipment Recharge Wells 3.00% 374 Reuse Distribution Reserviors 3.00% 375 Reuse Transmission and Distribution 3.00% 380 Treatment & Disposal Equipment 3.00% 381 Plant Sewers 3.00% 382 Outfall Sewer Lines 3.00% 383 Other Plant & Misc Equipment 3.00% 384 Transportation Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			35,524 4,853 34,368 2,702 78,286		20,117	20,117		8,077 129,243 10,918	226,251 1,300,129 111,608	69,533 536,446 (8,759) 385,217
9.96 Figures Netwer and Meter Installations 3.00% (100 mg) 3.00 mg) 3.00 mg) 3.00 mg) 3.00 mg) 3.00 mg) 3.00 mg) 3.00 mg) 3.00 mg) 3.00 mg) 3.00 mg) 3.00 mg) 3.00 mg) <td>365 Flow Measuring Installations 3.00% 366 Reuse Services 3.00% 367 Reuse Meters and Meter Installations 3.00% 371.1 Pumping Equipment - Lift Stations 3.00% 371.2 Other Pumping Equipment - Recharge Wells 3.00% 371.3 Pumping Equipment - Recharge Wells 3.00% 374 Reuse Distribution Reserviors 3.00% 375 Reuse Distribution - Distribution 3.00% 380 Treatment - Disposal Equipment 3.00% 381 Plant Sewer Lines 3.00% 382 Outfall Sewer Lines 3.00% 389 Office Furniture & Equipment 3.00% 390 Office Furniture & Software 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%</td> <td></td> <td></td> <td>35,524 4,853 34,368 2,702 78,286</td> <td></td> <td>20,117</td> <td>20,117</td> <td></td> <td>8.077 129,243 10,918</td> <td>226,251 1,300,129 111,608</td> <td>69,533 536,446 (8,759) 385,217</td>	365 Flow Measuring Installations 3.00% 366 Reuse Services 3.00% 367 Reuse Meters and Meter Installations 3.00% 371.1 Pumping Equipment - Lift Stations 3.00% 371.2 Other Pumping Equipment - Recharge Wells 3.00% 371.3 Pumping Equipment - Recharge Wells 3.00% 374 Reuse Distribution Reserviors 3.00% 375 Reuse Distribution - Distribution 3.00% 380 Treatment - Disposal Equipment 3.00% 381 Plant Sewer Lines 3.00% 382 Outfall Sewer Lines 3.00% 389 Office Furniture & Equipment 3.00% 390 Office Furniture & Software 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			35,524 4,853 34,368 2,702 78,286		20,117	20,117		8.077 129,243 10,918	226,251 1,300,129 111,608	69,533 536,446 (8,759) 385,217
307 2004 300 2004 300 2004 300 2004 300 200	366 Reuse Services 3.00% 367 Reuse Meters and Meter Installations 3.00% 371 Pumping Equipment - Lift Stations 3.00% 371.3 Pumping Equipment - Lift Stations 3.00% 373 Pumping Equipment - Recharge Wells 3.00% 374 Reuse Distribution Reserviors 3.00% 375 Reuse Transmission and Distribution 3.00% 380 Treatment & Disposal Equipment 3.00% 382 Outfall Sewer Lines 3.00% 389 Other Plant & Misc Equipment 3.00% 390 Office Furniture & Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			35,524 4,853 34,368 2,702 78,386		20,117	20,117		8,077 129,243 10,918	226,251 1,300,129 111,608	69,533 536,446 (8,759) 385,217
Stress by Makers and Maker Installations 3,00% 6,32% 3,00% 6,32% 3,55.24	367 Reuse Meters and Meter Installations 3.00% 370.1 Pumping Equipment - Lift Stations 3.00% 371.2 Other Pumping Equipment 3.00% 371.3 Pumping Equipment 3.00% 37.4 Reuse Distribution Reserviors 3.00% 37.5 Reuse Distribution Reserviors 3.00% 380 Treatment & Disposal Equipment 3.00% 381 Plant Sewers 3.00% 382 Outfall Sewer Lines 3.00% 383 Other Plant & Misc Equipment 3.00% 390 Transportation Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			35,524 4,853 34,368 2,702 78,386		20,117 - 13,353	20,117		8,077 129,243 10,918	226,251 1,300,129 111,608	69,533 536,446 (8,759) 385,217
	370 Receiving Weets and weter installations 3.00% 371. Pumping Equipment - Lift Stations 3.00% 371.2 Other Pumping Equipment - Recharge Wells 3.00% 371.3 Pumping Equipment - Recharge Wells 3.00% 374 Reuse Distribution Reserviors 3.00% 375 Reuse Distribution Reserviors 3.00% 380 Treatment Disposal Equipment 3.00% 381 Plant Sewers 382 Outfall Sewer Lines 3.00% 389 Other Plant & Misc Equipment 3.00% 380 Office Furniture & Equipment 3.00% 381 Transportation Equipment 3.00% 381 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			35,524 4,853 34,368 2,702 78,286		20,117 - 13,353	20,117	, , , , , ,	8,077 129,243 10,918	226,251 1,300,129 111,608	69,533 536,446 (8,759) 385,217
1.2 Order Detailment 3.00% 3.5	370 Receiving Wells 3.00% 371.1 Unraping Equipment - Lift Stations 3.00% 371.2 Other Pumping Equipment - Recharge Wells 3.00% 374. Reuse Distribution Reserviors 3.00% 375 Reuse Transmission and Distribution 3.00% 380 Treatment & Disposal Equipment 3.00% 382 Outfall Sewer Lines 3.00% 389 Other Plant & Misc Equipment 3.00% 390 Office Furniture & Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			35,524 4,853 34,368 - 2,702 78,286	1 1 1 1 1	20,117 - 13,353	20,117		8,077 129,243 10,918	226,251 1,300,129 111,608	69,533 536,446 (8,759) 385,217 17,149
31.1 Direct Purplement Life Salcines 3.00% 10.00% 10.00% 25.524 3.55.24 2.0117 2.01	37.1.1 Pumping Equipment - Lift Stations 3.00% 37.1.2 Other Pumping Equipment 3.00% 37.1.3 Pumping Equipment Recharge Wells 3.00% 37.4 Reuse Distribution Reserviors 3.00% 37.5 Reuse Transmission and Distribution 3.00% 380 Treatment & Disposal Equipment 3.00% 381 Plant Sewers 3.00% 382 Outfall Sewer Lines 3.00% 393 Other Plant & Misc Equipment 3.00% 390.1 Computers & Software 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			35,524 4,853 34,368 - 2,702 78,286		20,117 - 13,353	20,117		129,243 10,918	1,300,129	536,446 (8,759) 385,217
311	371.2 Other Pumping Equipment 3.00% 371.3 Pumping Equipment Recharge Wells 3.00% 374 Reuse Distribution Reserviors 3.00% 375 Reuse Distribution Reserviors 3.00% 380 Treatment & Disposal Equipment 3.00% 381 Plant Sewers 3.00% 382 Outfall Sewer Lines 3.00% 389 Other Plant & Misc Equipment 3.00% 390 Office Furniture & Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			4,853 34,368 - 2,702 78,286	1 1 1 f	13,353	13,353		10,918	111,608	(8,759) (8,759) 385,217
317.3 Purplic Equipment 3,00% 2,60% 2,00% 2,702 2,	371.3 Pumping Equipment - Recharge Wells 300% 374 Reuse Distribution Reserviors 300% 375 Reuse Distribution Reserviors 300% 380 Treatment & Disposal Equipment 300% 381 Plant Sewers 3.00% 382 Outfall Sewer Lines 3.00% 389 Other Plant & Misc Equipment 3.00% 390 Office Furniture & Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			34,368		13,353	13,353			4 004 500	385,217
374 Reuse Distribution Reservoires 3 00% 2 65% 2 702 <th< td=""><td>374 Reuse Distribution Reserviors 30% 375 Reuse Transmission and Distribution 3.00% 381 Plant Sewers 3.00% 382 Outfall Sewer Lines 3.00% 389 Other Plant & Misc Equipment 3.00% 390 Office Furniture & Equipment 3.00% 390 Transportation Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%</td><td></td><td></td><td>2,702 28,785</td><td></td><td>•</td><td>. ,</td><td>,</td><td>101</td><td>-52</td><td>17,149</td></th<>	374 Reuse Distribution Reserviors 30% 375 Reuse Transmission and Distribution 3.00% 381 Plant Sewers 3.00% 382 Outfall Sewer Lines 3.00% 389 Other Plant & Misc Equipment 3.00% 390 Office Furniture & Equipment 3.00% 390 Transportation Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			2,702 28,785		•	. ,	,	101	-52	17,149
375 Rates Transmission and Distribution 3.00% 2.00% 2.70Z 2.70Z 16.849 16.849 12.36Z 2.446 123.62Z 381 Plant Sewers 3.00% 5.00% 70.78 78.286 78.286 16.849 16.849 47.36Z 95.02.063 381 Plant Sewers 3.00% 5.00% 3.00% 3.33% 1.60Z 7.72Z 1.60Z 7.72Z 380 Order Fundline & Equipment 3.00% 2.00% 4.30Z 4.30Z 3.87Z 3.87Z 3.87Z 7.72Z 380 Order Fundline & Equipment 3.00% 4.30Z 4.30Z 3.87Z 3.87Z 3.87Z 7.72Z 381 Tomporate Equipment 3.00% 1.00X 1.00X 1.37Z 3.87Z 3.87Z 3.87Z 3.87Z 3.87Z 1.57Z 381 Laboratory Equipment 3.00% 1.00X 3.77S 3.84 1.171 1.93 1.77Z 382 Contract Equipment 3.00% 1.00X 3.77S	375 Reuse Transmission and Distribution 3.00% 380 Treatment & Disposal Equipment 3.00% 381 Plant Sewers 3.00% 382 Outfall Sewer Lines 3.00% 389 Office Furniture & Equipment 3.00% 390.1 Computers & Software 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			2,702	•		,		20,00	020,100,1	17,149
1980 Treatment & Disposal Equipment 300% 50	380 Treatment & Disposal Equipment 3.00% 381 Plant Sewers 3.00% 382 Outfall Sewer Lines 3.00% 389 Other Plant & Misc Equipment 3.00% 390 Office Furniture & Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			78.286			•			, 00,	17,149
381 Plant Severes 300% 500% 500% 3.33% 47.307 47.	381 Plant Sewers 3.00% 382 Outfall Sewer Lines 3.00% 389 Other Plant & Misc Equipment 3.00% 390 Office Furniture & Equipment 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%					16 840	16 940	•	2,440	123,627	
382 Outreal Sewer Lines 380 Office Furthine & Misc Equipment 300% 6 67% 700% 13,747 13,747 3,872 3,872 1,502 6,347 30,061 30,00% 6 67% 13,747 13,747 3,872 3,872 1,502 6,444 39,091 30,00% 20,00% 20,00% 20,00% 13,747 13,747 3,872 3,872 1,502 1,502 6,444 39,091 30,00% 20	382 Outfall Sewer Lines 3.00% 389 Other Plant & Misc Equipment 3.00% 390 Office Furniture & Equipment 3.00% 390.1 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%		•		į	2	2	•	4/ 3,30/	9,502,003	3,213,616
380 Other Plant & Misc Equipment 3.00% 6.67% 4.307 4.307 3.872 3.872 3.872 4.25 6.387 3.901 6.301 6.301 6.301 6.301 6.301 6.300 6.30	389 Other Plant & Misc Equipment 3.00% 390 Office Furniture & Equipment 3.00% 390.1 Computers & Software 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%			,			,	•			
390 Office Furniture & Equipment 3.00% 6.67% 3.00% 4.307 4.307 3.872 3.872 1.502 7.727 3.872 3.872 1.502 7.727 3.872 3.872 1.502 7.727 3.872 3.872 1.502 7.727 3.872 3.872 1.502 7.727 3.872 3.872 1.502 7.727 3.872 3.872 1.502 7.727 3.872 3.872 3.872 1.502 7.727 3.972 3.9	390 Office Furniture & Equipment 3.00% 390.1 Computers & Software 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%		,					•		. :	
390.1 Computers & Software 3 00%	390.1 Computers & Software 3.00% 391 Transportation Equipment 3.00% 392 Stores Equipment 3.00% 393 Tools, Shop & Garage Equipment 3.00%		•	,	ļi		•	,	52,894	793,016	185,579
391 Transportation Equipment 3.00% 20.00% 17.77 17.747 17.747 3.672 3.872 1.502 7.777 17.747 17.747 3.672 3.872 1.502 6.444 39.091 3.00% 10.00	391 Transportation Equipment 3.00%, 392 Stores Equipment 3.00%, 393 Tools, Shop & Garage Equipment 3.00%			4 307	,		, ;	•	674	/96,	1,669
300% 100%	392 Stores Equipment 3.00%	•		7,50	,	3,8/2	3,872		1,502	7,727	420
393 Control Stock Stock State	393 Tools, Shop & Garage Equipment 3.00%			13,747				Ĺ	6,444	39,091	20,063
394 Laboratory Equipment 3.00% (0.255) 3.384 - 113 113 113 1597 153,603 395 Power Operated Equipment 3.00% (0.00% 31.795 . 31.795 . 10.731 10.	מכס יסיים, סייסף ש כשימשף בין שויחוו היים ו			. ;			į	,		,	•
396 Communication Equipment 3.00% 5.00% 31,795 . 31,795 . 10,731 10,731 10,731 10,731 11,711 860 11,711 880 11,993 11,993 11,795 . 10,731 10,7	204 aborder Equipment		(p,255)	3,384		113	113	•	15,197	153,603	33,875
1,711 3.00% 3.00% 1,711 3.00% 1,711 3.00% 1,000% 31,795	205 December Equipment	· ·	,	1	,			•	199	1,993	299
356 Communication Equipment 3.00% 10.00% 31,795 31,795 10,731 10,731 10,731 10,731 10,731 10,731 10,731 10,737 10,887 91,487 397 Miscellaneous Equipment 3.00% 10,00% 31,795 834,140 68,091 68,091 80,937,594 Sub Total Post-in Service AFUDC 840,395 (6,255) 834,140 68,091 68,091 955,789 716,722 TOTAL Post-in Service AFUDC 840,395 (6,255) 834,140 68,091 68,091 955,789 20,089,316 Depreciable Plant Composite Depreciation Rate 19,286,385 20,089,316 32,396 716,722 Shaded cells are per Decision No. 62184 Other Follows Calls A552,789 A,9532%	33.00%		•					•	88	1711	374
397 Miscellaneous Equipment 3 00% 10 00% 3 00% 10 00% 3 00% 10 00% 3 00% 10 00% 3 00% 10 00% 3 00% 10 00% 3 00% 10 00% 3 00% 10 00% 3 00%	396 Communication Equipment 3.00%			31,795	,	10,731	10,731		8.095	91 487	12 410
Sub Total Sub Total Sub Total Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate 'Shaded cells are per Decision No. 62184 Other cells ner Sta	397 Miscellaneous Equipment 3.00% 1	,		,	٠	,		,	•		Ī
Sub Total 840,395 (6.255) 834,140 68,091 68,091 923,393 19,372,594 Post-In Service AFUDC 4,9532% 19,372,694 19,372,594 19,372,594 19,372,594 TOTAL 840,395 (6,255) 834,140 - 68,091 - 965,789 20,089,316 Composite Depreciation Rate 19,286,365 Composite Depreciation No. 62184 Other cells on No. 62184 19,372,69,365 19,372,69,365 19,286,365	398 Other Tangible Plant	•	,	1		٠	,	,	•	,	'
Sub Total 840,395 (6,255) 834,140 68,091 68,091 923,393 19,372,594 Post-in Service AFUDC 4,6256 841,140 68,091 68,091 68,091 716,722 TotAL Depreciable Plant Composite Depreciation Rate 19,372,594 19,395 716,722 Composite Depreciation No. 62184 Other cells on No. 62184 Other Cells on No. 62184 Other cells on No. 62184											1
Post-In Service AFUDC 4.52% 840,395 (6.255) 834,140 68,091 68,091 955,789 20,089,316 Depreciable Plant Composite Depreciation Rate 19,286,365 Composite Depreciation No. 62184 Other cells one Sta 1, Shaded cells are per Decision No. 62184		840,395	(6,255)	834,140		68.091	68.091	 -	923 393	19 377 594	5 536 200
Post-In Service AFUDC									050,050	13,012,034	2,330,202
TOTAL Depreciable Plant Composite Depreciation Rate Shaded cells are per Decision No. 62184. Other cells ner Sta.	Post-In Service AFUDC	*							32.396	716.722	194 375
TOTAL 840,395 (6,255) 834,140 - 68,091 68,091 - 955,789 20,089,316									•	<u> </u>)
Depreciable Plant Composite Depreciation Rate 4.9532% Shaded cells are Der Decision No. 62184. Other cells ner Sta		840,395	(6,255)	834,140		68,091	68,091	,	955,789	20.089.316	5 730 577
Depreciation Rate Composite Depreciation Rate Shaded cells are per Decision No 62184. Other cells ner Sta											
Composite Depreciation Rate **The Composite Depreciation No. 62184. Other cells ner Sta										19.296.365	
Shaded cells are per Decision No. 62184. Other cells ner Sta										4 9532%	
										1. 3005 A	
	15 Shaded cells are per Decision No. 62184. Other cells per Sta	ta									

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.14 Witness: Jones/Bourassa

National Comparison Compa		20 1	Deprec.	Allowed	Plant		Poto:::PV	Diant		A chartened				
No. Particular Part Pa		•	-				Dalenfac	LIGIL		Adjusted				
No.				Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum.
State Comparison Contact Conta			Jan. '00	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
Standard Standard	35		0.00%	0.00%	•	•	٠	•	,	٠		,	,	
3.5. Uniform of Land Polith Spith 3.00% 15.299 15.299 9.1529 9.1529 3.6. Structure in Improvements 3.00% 2.00% 3.00% 2.00% 3.00%			0.00%	0.00%	,	٠	٠	•		•			,	•
345 Pewer Centration Riportments 3 05% 5 00% 5 00% 6 10 02 1 1 10 02 1 1 10 02 1 1 10 02 1 1 10 02 1 1 10 02 1 1 10 02 1 1 10 02 1 10			%00.0	%00.0	15,299		15,299		٠	٠	١	٠	91 528	
300 Calcidio Reviews - Force and Calcidion			3.00%	3.33%							•	6 703	201 282	30 836
951 Collection Search - Creamy 300% 200% 10.471 10.421 10.			3.00%	5.00%			٠	,				6	202,102	200
961 Marricko set Channels			3.00%	2.00%		•	٠	,				. Yee	28 340	. 1
262 Separation Structures 3 00% 6 776 6 776 6 776 777 776 777 776 777 776 777 77			3 00%	2 00%	10 421		10.421	, ,	, ,		•	24 800	615,03	4,100
8.2 Special collections Structures 8 00% 2 00% 3 0.			3 00%	2.00%	6.756		6 766	•	•		,	7 1,909	3,393,639	748,322
State Communication State Stat			200.0	2,00%	3	,	00/'0	•			•	37,270	1,566,898	325,352
State Stat			200	200%	2 425	•	- 0	•		•	•		. :	, ;
See From Messaring Institutions 3,00% 1,			2000	3 6	0.44.0		3,433	•	,			11,258	564,637	72,301
State Services 3.00% 1.00% 2.00% 1.00% 2.00%			3.00%	30.0L		•					•		•	•
State Stat			3.00%	10.00%	•			•	•	•	•			•
State State Mater Installations 300% 327% 328% 3			3.00%	2.00%		•	٠				•			
State Composition Compos			3.00%	8.33%		•		•		٠	٠	,		٠
3711 Pumping Equipment - Lift Stations 300% 1000% 76413 76413 28 0653 28 0653 12,420 13,84479			3 00%	3.57%	,				,			720 0	200 000	
31.1 One Pumping Equipment 3.00% (10.00%) 1.251 (1.251) 1.251 (1.255) 1.251 (1.255) 1.251 (1.255) 1.251 (1.255) 1.251 (1.255) 1.251 (1.255) 1.251 (1.255) 1.251 (1.255) 1.252 (1.015,515) 1.252 (1.015,515) 1.251 (1.015,515) 1.251 (1.015,515) 1.251 (1.015,515) 1.251 (1.015,515) 1.252 (1.015,515)			3 00%	10.00%	76 413		76.413	,	28.063	28 063	•	422 430	107'077	010,77
3713 Purpling Equipment - Recitation Wells 3.00% 10.00% 2.4716 2.4716 3.79.961 11.2693 11.			3 00%	10.00%	1 251	,	10,10	•	20,002	20,000	•	132,430	1,340,479	540,613
Separation Sep			300%	7000	24.746	•	247.40	•	, ,			527,11	112,839	2,465
Transfer Transfer			2000	2000	01 / 47		24,716		17.7'6	9,721		100,902	1,016,515	476,398
125 GZT 125			3.00%	6.00.2										
100 Heart Care Service AFUDC Heart Care Se			3.00%	88					•		•	2,473	123,627	19,622
Plant Seware 1985 1986 1987			3.00%	5.00%	379,961	•	379,961	•	118,948	118,948		481,628	9,763,076	3,576,297
382 Outfail Sever Lines 393 Outfail Sever Lines 394 Office Furniture & Equipment 300% 667% 300% 667% 300% 667% 300% 667% 300% 670% 1.909 300% 1.909 300% 1.909 300% 1.909 300% 1.909 300% 1.909 300% 1.909 300% 1.909 300% 1.900			3.00%	2.00%		•	,				•		,	•
389 Office Funiture & Equipment 3 00% 6 67%			3.00%	3.33%		•				,	•		•	•
390 Office Furniture & Equipment 3 00% 6 67% 1,909 1,909 1,1261 1,261 1,261 1,261 1,261 1,261 1,261 1,261 1,261 1,262 1,727 39.7 1			3.00%	6.67%		•						52,894	793,016	238,473
Solution Software Software Solve Sol			3.00%	6.67%		,	•		•		•	425	6 367	2 094
1.00 1.00	•		3.00%	20.00%					•		•	1545	7.777	1 966
392 Stores Equipment 3,00% 4,00% 1,585 1,585 1,000 1,000 1,000 15,390 154,188 393 Tools, Shop & Garage Equipment 3,00% 10,00% 25,038 2,602 2,052 2,052 1,000 1,14473 395 Power Operated Equipment 3,00% 10,00% 25,038 2,032 2,052 2,052 10,298 114,473 397 Miscellameous Equipment 3,00% 10,00% 25,038 2,052 2,052 2,052 10,298 114,473 397 Miscellameous Equipment 3,00% 10,00% 25,038 2,052 2,052 2,052 10,208 114,473 398 Other Tangible Plant 3,00% 10,00% 25,038 5,68,795 161,045 161,045 947,060 19,758,344 6,3 Post-In Service AFUDC 4,52% 546,795 546,795 161,045 161,045 979,456 20,475,066 6,5 Composite Depreciation Rate			3.00%	20.00%	1,909	,	1,909	٠	1261	1261	•	7 883	39 739	26,685
393 Tools, Shop & Garage Equipment 3.00% 10.00% 1.685 . 1,685 . 1,000 1,000 1,000 1,990 154,188 384 Laboratory Equipment 3.00% 10.00% 2.5,038 . 2,052 2,052 2,052 2,052 10,298 114,473 3.00% 10.00% 2.5,038 . 2,052 2,052 2,052 2,052 2,052 10,298 114,473 3.00% 10.00% 2.5,038 2.0562 2,052 2,0			3.00%	4.00%		•						}	200	200
384 Laboratory Equipment 3.00%			3.00%	10.00%	1,585	•	1.585		1,000	1 000	٠	15.390	154 188	48 265
995 Power Operated Equipment 3.00% 5.00% 25.038 25.038 25.038 2.052 2.052 2.052 10.298 114.473 3.00% 10.00% 25.038 25.038 25.038 2.052 2.052 2.052 10.298 114.473 3.00% 10.00% 25.038 25.038 25.038 25.052 2.052 2.052 10.298 114.473 3.00% 10.00% 25.038 25.038 25.052 2.052 2.052 2.052 2.052 10.298 114.473 3.00% 10.00% 25.038 25.038 25.052 2.052			3.00%	10.00%	. '			•		}		100	1,100	202,04
396 Communication Equipment 3.00% 25,038 25,038 25,038 2,052 2,052 10,298 114,473 397 Miscellaneous Equipment 3.00% 10.00% 25,038 25,038 25,038 114,473 397 Miscellaneous Equipment 3.00% 10.00% 25,038 10.00% 25,038 114,473 398 114,473 398 0ther Tangible Plant 3.00% 10.00% 25,038 10.00% 25,038 114,473 398 1			3.00%	2 00%	٠	•	٠					661	1,030	430
397 Miscellameous Equipment 3.00% 10.00% 2.000 2.000 2.000 2.000 2.000 10.208 114.473 3.00% 10.00% 2.000% 10.00% 2.000 10.200 10			3 00%	10.00%	25.030		000	•			•	8 8	11/1	004
Sub Total Service AFUDC			3.00%	2000	25,038	•	25,038	•	2,052	2,052	,	10,298	114,473	20,656
Sub Total Sub Total Sub Total Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate Sub Total Sub Total 4.582% 546,795 - 546,795 - 161,045 161,045 - 161,			3.00%	800									•	
Sub Total 546,796 - 546,795 - 161,045 161,045 161,045 161,045 - 947,060 19,758,344 6 Post-In Service AFUDC 4,52% 32,396 716,722 716,722 716,722 TOTAL 546,796 - 546,795 - 161,045 - 979,456 20,475,066 6 Composite Depreciation Rate - 546,795 - 161,045 - 979,456 20,475,066 6			3.00%	-	,	,		•	,	•				•
Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate 19,666,816 Composite Depreciation Rate 19,666,816 Composite Depreciation Rate 19,666,816 Composite Depreciation Rate 19,666,816		Sub Total		-	546 795		546 70E		164 045	464 045		000 110	***********	10000
Post-In Service AFUDC TOTAL TOTAL Depreciable Plant Composite Depreciation Rate 19,666,816 Composite Depreciation Rate 19,666,816 Composite Depreciation Rate 19,666,816					040'190		240,785		161,045	161,045		947,060	19,758,344	6,322,217
TOTAL 546,795 - 546,795 - 161,045 161,045 - 979,456 20,475,066 6 Depreciation Rate Composite Depreciation Rate 4,9802%		Post-In Service AFUDC		4.52%								32,396	716,722	226,771
TOTAL 546,795														
Depreciable Plant Composite Depreciation Rate		TOTAL			546,795	,	546,795		161,045	161,045		979,456	20,475,066	6,548,988
Composite Depreciation Rate Change of the control		Description Direct												
Cultybase Depredation Rate		Composite Demoistics Date											19,666,816	
	_	Composite Depreciation Nate											4.9802%	
		Shaded all aciaisad year one allos behade	-											

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.15 Witness: Jones/Bourassa

									20	2005				
	NARUC)C	Deprec.	Allowed	Plant		Adjusted	Plant		Adjusted				
Line	ď		Before	Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum.
2	No.	Description	Jan. '00	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	<u>Deprec.</u>
-	351	Organization Cost	0.00%	0.00%			,		,	٠	,			•
7	352	Franchise Cost	0.00%	0.00%	•		,							•
က	353	3 Land and Land Rights	0.00%	%00.0		•		1	٠	•	,		91,528	•
4	354	1 Structures & improvements	3.00%	3.33%		•	,	•	•	•	,	6,703	201,282	46,539
2	355	5 Power Generation Equipment	3.00%	2.00%			•	,	•		•		•	•
9	360	Collection Sewers - Force	3.00%	2.00%	69,204	٠	69,204	•		٠	•	1,258	97,523	5,365
7	361.1	 Collection Sewers - Gravity 	3.00%	2.00%	225,293	•	225,293	•			•	74,166	3,820,952	822,488
80	361.2	2 Manholes & Cleanouts	3.00%	2.00%	132,296		132,296	,	•	•		32,661	1,699,194	358,013
თ	362	2 Special Collecting Structures	3.00%	2.00%	٠	•		•			٠	•	•	•
9	363		3.00%	2.00%	50,514		50,514		•		٠	11,798	615,152	84,099
Ξ	364		3.00%		٠	•		,		,			•	,
12	365	Flow Measuring Installations	3.00%	10.00%	•		•	٠	,		•			•
13	366	S Reuse Services	3.00%					•			•		•	•
4	367	7 Reuse Meters and Meter Installations	3.00%		٠		•				•			•
15	370		3.00%	3.57%			•				•	8,077	226,251	85,687
16	371.1	 Pumping Equipment - Lift Stations 	3.00%	10.00%	75,225	•	75,225	64,361	30,922	95,283	٠	133,845	1,328,421	679,375
17	371.2	 Other Pumping Equipment 	3.00%	10.00%	3,343		3,343		,		•	11,453	116,201	13,918
18	371.3	3 Pumping Equipment - Recharge Wells	3.00%	489	71,431	•	71,431	,	15,449	15,449	•	104,451	1,072,498	565,399
19	374		3.00%			•	,	•	•		•		,	,
8	375		3.00%			•	•	•	•		٠	2,473	123,627	22,095
2	380		3.00%		427,259	,	427,259	331,845	260,594	592,440	•	484,024	9,597,895	3,467,881
52	381		3.00%			•	•	•			•			,
23	382		3.00%			•	•	,		,	•			•
24	389		3.00%		•		,	•	•	٠	•	52,894	793,016	291,367
25	390		3.00%			•		•	2,813	2,813	•	331	3,554	(388)
26	390.1	-	3.00%				•	•	1,691	1,691	,	1,376	6,036	1,651
27	391	Transportation Equipment	3.00%	20.00%	5,500	•	9,500		•			8,498	45,239	35,183
78	392	2 Stores Equipment	3.00%		•						,			•
29	393	3 Tools, Shop & Garage Equipment	3.00%	10.00%	8,313		8,313	•	2,885	2,885	•	15,690	159,616	61,070
8	394	4 Laboratory Equipment	3.00%	10.00%			•		•		•	199	1,993	269
3	395		3.00%	2.00%		•		•			٠	88	1,711	545
32	396	_	3.00%		986'5		5,986	•	3,150	3,150	•	11,589	117,309	29,095
33	397		3.00%	10.00%	,			•	•		•		•	•
8	398	3 Other Tangible Plant	3.00%		•		•	•		•				,
32														
38 %		Sub Total			1,074,365		1,074,365	396,207	317,504	713,711		961,572	20,118,998	6,570,078
8		Post-In Service AFUDC		4 52%								32 396	716 722	259 167
36												25,50	17.0	, ,
4		TOTAL			1,074,365		1,074,365	396,207	317,504	713,711		893'868	20,835,720	6,829,245
41														
45		Depreciable Plant											20,027,470	
43		Composite Depreciation Rate											4.9630%	
4			į											
45		Shaded cells are per Decision No. 62184. Other cells per Sta	4. Other co	alls per Sta										
46														

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.16 Witness: Jones/Bourassa

CHOVN	210	-	†					1	2000				
AN Cai	300	Deprec.	Allowed	Plant		Adjusted	Plant		Adjusted				
₹		Before	Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Piant	Accum.
No.	<u>Description</u>	<u>Jan</u> '00	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
1 351	51 Organization Cost	0.00%	0.00%		•	•	•	•					
2 35	352 Franchise Cost	0.00%	0.00%		,		٠			Ì	1	,	•
3 35	353 Land and Land Rights	0.00%	0.00%	,	•	,	•			•	•		•
4 35	354 Structures & Improvements	3.00%	3.33%	,	•	•	•		ı		. 0	970'16	' "
5 35	355 Power Generation Equipment	3.00%	5 00%	•		Ì	•	•	•	•	6,703	797,102	53,242
98	_	3.00%	200%	ı		•	•	•	•	,	• !	•	•
		2000	8 8 8	•	•	•		•		•	1,950	97,523	7,315
3 è		3.00%	2.00%	•	•	•	•	•	,	•	76,419	3,820,952	898,907
		3.00%	2.00%	•	•	1	•		•		33,984	1,699,194	391,997
		3.00%	2.00%	•	•	•	•	,	•	•	•	,	. 1
_		3.00%	20% 20%	٠	•	•	•	٠	•	•	12,303	615,152	96,402
		3.00%	10.00%	ı	•	•		•		•		•	•
		3.00%	10.00%	•	•	•	٠	•	•	•	٠	•	•
13 366		3.00%	2.00%	•		•	,	1	٠	•	•	٠	•
		3.00%	8.33%		ì	٠	•		,	•	•		
	370 Receiving Wells	3.00%	3.57%	•	•	,		٠	٠	•	770 8	226.254	127.60
		3.00%	10.00%	10,630	•	10,630	,	5.000	5,000	•	133 124	1 334 051	93,704
		3.00%	10.00%		•	,	•	. •		,	11 620	116 201	25.538
		3.00%	10.00%	58,153		58,153	,	18.992	18.992	•	109 208	1111658	655,000
19 374		3.00%	2.50%	•	•		•		! ,	,	003,001	2001	1000
	_	3.00%	2.00%	3,089		3.089	•	,	•	,	2 503	126 716	24 609
		3.00%	5.00%	72,002	•	72.002	,	10.214	10 214		481 439	0 650 683	2 030 406
	31 Plant Sewers	3.00%	2.00%	. '		<u>.</u>	•		1 (l i	2	500,600,6	9,939, 100
33 382		3.00%	3.33%			•	,	•		, ,			•
		3.00%	6.67%	,	٠	•	•	,	,	٠	52 804	703 016	, , , , ,
	0 Office Furniture & Equipment	3.00%	%29.9	•	•	,		•	•		737	010,061	102,445
26 390.1	 Computers & Software 	3.00%	20.00%	•	•	,		•	,		1 207	4,00,0 80,04	(131)
27 391	11 Transportation Equipment	3.00%	20.00%	•			•	•	,		9000	0,000	2,930
392	2 Stores Equipment	3.00%	4.00%		1	•			•	•	90,6	45,239	44,231
	13 Tools, Shop & Garage Equipment	3.00%	10.00%			,	•	•		• 1	14.063	. 010	- 72
0 394	4 Laboratory Equipment	3.00%	10.00%		•	•	,		•		13,362	020'sc1	150,77
31 395	5 Power Operated Equipment	3.00%	2.00%	•		,		643	. BA3	,	n (1,993	768
2 396		3.00%	10 00%	16 537		16 537	•	ŝ	2	•	80 0	890'1	(28)
33 397		3.00%	10.00%	100,01		/cc'o		•		ı	12,558	133,847	41,653
4 398	_	3.00%		•	1		• •	•	•	•	,	•	•
5	1					•	•	•		,	•		
36	Sub Total			160,411		160,411		34,849	34,849		969,505	20,244,560	7,504,734
8 8	Post-In Service AFUDC		4.52%								32,396	716,722	291,563
40	TOTAL			160 411		160 411		070 76	07070		4 004 004	000 100 00	
1			┦			2		04,043	040,45	•	06.00.	70,961,282	/62'96/'/

20,153,032 4.9715%

¹ Shaded cells are per Decision No. 62184. Other cells per Sta

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.17 Witness: Jones/Bourassa

-									2	2007				
:	NARUC	Ω.	Deprec.	Allowed	Plant		Adjusted	Plant		Adjusted				į
Ë	Account		Before	Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvade	Deprecition	Plant	Accum
Š	<u>9</u>	Description	<u>Jan. '00</u>	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec
•	35.1	tac) contestinemo	ò											
۰ ،	3,5		0.00%	0.00%	•	•	•		•		•	•		
1 (35.2		8000		•	•	•	•	•	•	•	•		•
•	3 2		0.00%		•			•	•	•	•		91,528	,
4	9		3.00%		•	•	•	•	•	•	•	6,703	201,282	59,945
သ	355		3.00%	2.00%	•		•	•	•	•	•	. •	. '	
9	360	Collection Sewers - Force	3.00%	2.00%	•	•	•	,	•	•	,	1 950	97.523	9900
7	361.1	Collection Sewers - Gravity	3.00%	2.00%	•	•		•	•	,		78.419	20,76	9,200
œ	361.2		3 00%		•			1	i	•	•	70,419	2,020,932	975,520
0	362		300%			•	ı	•	•	•	•	33,984	1,699,194	425,981
, Ç	38.3		3 6	V			•	Ī	•	•	•	•	•	•
2 ;	3 8		30.0	N :	•	•		•	i	,	•	12,303	615,152	108,705
= :	8		3.00%	2	•	•	•	1	•	•	•	•	•	•
12	365		3.00%	10.00%			•	•	•	•			•	•
5	998	Reuse Services	3.00%	2.00%	•	,	•	,	•	•	•	•	•	
7	367	Reuse Meters and Meter Installations	3.00%	8.33%	•		•	•	•					
5	370		3.00%	٠,	,	,	,			İ	1	. 0	- 000	
9	3711		3 00%	Ç	340.00						•	20,0	167,077	101,841
7	271.0		2.00%		C17'87		29,215	•	14,835	14,835	•	134,124	1,348,431	926,788
- 9	4. 10		80.5	2	0/1,11		11,170	į	29,789	29,789	•	10,689	97,582	6,438
<u>•</u> ;	0.1.0		3.00%	2	21,213	•	21,213	į	7,228	7,228	•	111,865	1,125,644	760,252
9	374		3.00%		•		•	•	•	į	•	•		•
8	375		3.00%		5,414	•	5,414	,	٠	٠	•	2,588	132.129	27.186
7	380		3.00%	w	33,470		33,470	•	3,675	3.675		483.729	9 689 478	4 419 160
22	381		3.00%	S	,	•	•	•	,		•	. '	,	,
33	382		3.00%	3.33%	•	•	•	•	•	•	•	٠		•
74	389		3.00%	%299			•	•	٠	٠	•	52 804	703 016	307 156
52	390	Office Furniture & Equipment	3.00%	6.67%	1	•		•	٠			237	010,00	200
56	390.1		3.00%	20	,	•			•	•	1	202	1000	8 7
77	391		3 00%	3			1	•	, .	. :		1,00	0,030	4,065
8	300	-	2000	3 '	•		•	1	606,r	909	•	1,619	43,330	43,940
3 6	202		2002	4.00%	. ;	•	• }			•	•	•		
9 6	9 6		3.00%	§	2,5/4	•	2,574		951	951	•	16,043	161,239	92,123
3 3	900		3.00%	10.00%	•		•	•	•	1	•	199	1,993	1,096
5	S		3.00%	2.00%		,	,	1	•	•	•	23	1,068	25
33	396	_	3.00%	10.00%	,	•	•	,	13,427	13,427	ı	12,713	120,420	40,939
g	397	Miscellaneous Equipment	3.00%	10.00%	•	,		•	•	•	•	•		. •
8	398	Other Tangible Plant	3.00%			.•	•		•	•	,		•	,
32														
36		Sub Total		Li	103,057		103,057	,	71,814	71,814	, 	967.398	20 275 803	8 400 318
37														
8		Post-In Service AFUDC		4.52%								32,396	716,722	323,958
3		TOTAL			103,057	-	103,057		71,814	71,814	,	989,794	20,992,525	8,724,276
. 4		i												
47		Deprectable Plant											20,184,275	
43		Composite Depreciation Rate											4.9533%	
44														

¹ Shaded cells are per Decision No. 62184. Other cells per Sta

Pima Utility Company - Sewer Division Plant Additions and Retirements

Final Schedule B-2 Page 3.18 Witness: Jones/Bourassa

109,919 1,051,513 16,377 29,850 (1,016) 11,216 460,119 121,179 456,036 21,830 101,461 356,354 1,052,081 885,001 4,826,119 5,371 1,295 9,618,431 9 262 076 Accum. Deprec. 716,722 7,018 21,830 97,523 3,854,512 1,714,606 632,249 226,251 1,366,653 101,198 134,184 972,509 3,554 154,777 1,993 113,714 1,387,128 21,628,346 9,779,964 20,911,624 Plant Balance (2,110)32,396 8,077 135,754 9,939 125,639 2,663 58,880 15,801 987,693 237 Deprecition (Calculated) 1,020,088 1,500 8 Salvage A/D Only 1,068 127,434 127,434 Retirements Adjusted Retirement Adjustments 104.471 104,471 22,963 22,963 Retirements (Per Books) Plant 15,412 2,055 170,263 179,493 17,097 763,255 Adjustments Plant 15,412 3,616 262,374 2,055 170,263 179,493 17,097 763,255 (Per Books) 763 255 Additions Plant 3.57% 10.00% 10.00% 2.50% 2.00% 5.00% 5.00% 0.00% 0.00% 2 00% 2 00% 2 00% 10 00% 1 0 00% 8 33% 3.33% 20.00% 10.00% 10.00% 10.00% 3.33% 2.00% 6.67% 6.67% 20.00% 4.00% 5.00% 4 52% 0.00% 5.00% 2.00% 0.00% 3.00% 0.00% 3.00% Pumping Equipment - Recharge Wells Reuse Meters and Meter Installations Reuse Transmission and Distribution Pumping Equipment - Lift Stations Fools, Shop & Garage Equipment Freatment & Disposal Equipment Reuse Distribution Reserviors Other Plant & Misc Equipment Power Generation Equipment Office Furniture & Equipment Special Collecting Structures Flow Measuring Installations Power Operated Equipment Structures & Improvements Collection Sewers - Gravity Other Pumping Equipment Communication Equipment Description ransportation Equipment Collection Sewers - Force Miscellaneous Equipment Flow Measuring Devices Post-In Service AFUDC Manholes & Cleanouts Servcies to Customers Computers & Software Land and Land Rights Laboratory Equipment Other Tangible Plant Outfall Sewer Lines Stores Equipment Organization Cost Receiving Wells Franchise Cost Reuse Services Plant Sewers Sub Total TOTAL Account NARUC 371.3 390.1 375 370 374 380 381 382 389 390 396 397 398 힏 351 352 353 354 355 380 362 363 8 367 391 392 Line ġ

4.8995%

20,820,096

¹ Shaded cells are per Decision No. 62184. Other cells per Sta

64 4 4 4

Composite Depreciation Rate

Depreciable Plant

42

Pima Utility Company - Sewer Division Plant Additions and Retirements

Exhibit Final Schedule B-2 Page 3.19 Witness: Jones/Bourassa

Adjustments	Account No.		-				A alternation of							
State Control Section Co	No. 156	-	_	מונים ביי	Tian.		Adjusted	Plant		Adjusted				
20 Controlled Control Cont	35 10			Deprec	Additions	Plant	Plant	Retirements	Refirement	Plant	Colored	200	č	
25 Forechise Control 0.00<		Description	Jan. '00	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Plant Balance	Accum. Deprec
3.5. Lond mich promotions 1000 0.00 10.25 10.2		tion Cost	7000	200										
3.55 Subclame Manufacture (1) 0.00		a Cost	8 8 8	20.00	•		•		•	,	•	•	٠	٠
Size power Centerion Revisions 3.0%	353	1 and Biohts	0.00%	0.00%		•	•	•		į	•	•		
9.50 Outletion Sewar (2007) 3.75 Magnetion (2007)	354	of a monotonia	8000	%00.0			,	•	•	,		•	91 528	•
9.00 Control (1990 1997) 9.01 (1990 1997	3 2	s & IIIpiovelients	3.00%	3.33%				•	,	•		0 230	020,10	
90.1 Collection Seems - Clarky 3.00% 2.00% 3.00% <	666	eneration Equipment	3.00%	2.00%		•	•	,	,		•	800'o	250,433	75,805
State Compos	360	n Sewers - Force	3.00%	2.00%	,	•	•		•	•		•	•	•
State Stat	361.1	n Sewers - Gravity	3.00%	200%			•	•		•	•	1,950	97,523	13,167
36.2 Special control Structures 3.056 3.056 3.056 1718.371 34.35 34.35 1718.371 34.35 34.35 1718.371 34.35 34.35 1718.371 34.35 34.35 1718.371 34.35 34.3	361.2	s & Cleanouts	3 00%	3 6	, ,		,		•	•	•	77,090	3,854,512	1.129.171
State of the processes 2009s 200	362	Ollection Structures	200.0	2 6	3,765		3,765		,	•	•	34,330	1,718,371	494 448
State December State December State December State December	8	to Cintomon	3.00%	2.00%	•	•	•	•	į	•	•	•	5	1
State of Normal State Services 3 000% 100 0% 3 000% 100 0% 3 000% 100 0% 3 000% 100 0% 3 000% 100 0% 3 000% 100 0% 3 000% 100 0% 3 000% 100 0% 3 000% 100 0% 3 000% 100 0% 3 000% 100 0% 3 000% 100 0% 3 10 0% 10	8 8	to customers	3.00%	2.80%			,	•	•					•
Sign Feature Services 3 00% 2 00% 3 00%<	364	asuring Devices	3.00%	10.00%		,	•			,	•	12,645	632,249	133,824
39 Rease Services 300 Rease Meters and Meter Installation 300 Ps 320 Ps	365	suring Installations	3.00%	10.00%	•	•		,	•		,	•	,	•
307 Reuse Meters and Meter installations 3 00% 3 53%	366	arvices	3.00%	2 00%			•	•	•	•	•	•	•	•
10 Parametric Equipment 300% 317% 317% 311774 311774 311774 311774 311774 311777	367	eters and Meter Installations	3 00%	2000	•		•	•		•	•	•	•	٠
String Funding Equipment Stations String	370	Wells	2000	3 6	,	•	•	•	,	•	٠		•	
17.1 Chirt Pumping Equipment 3.00% 10.00% 21.1774 21.1774 90,659 90,659 14,677 97 1.477 97 97 1.477 97 97 1.477 97 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1.477 97 1	3711	Tourismont 14 Charles	3.00%	€ 0.0		,	•	•	•	1	•	8 077	226 251	417 006
1.1.2	274.0	Equipment - Lift Stations	3.00%	10.00%	211,774	•	211,774	•	90,630	90 630	,	607.01	1 407 707	066'/
1.25 Furnishing Resolution 1.05		nping Equipment	3.00%	10.00%	,	•	•	,		200,000		142,123	1,487,797	1,103,605
374 Rease Distriction Reasonances 300% 200% 200% 300%		Equipment - Recharge Wells	3.00%	10.00%	21.325		301 305		100,1	, ;	•	021,01	101,198	26,496
37 Ruse Transmission and Distribution 3 00% 2 00% 10,2914 102,914 57,810 57,810 57,810 2,884 134194 53,008 5,00% 5,00	374	stribution Reserviors	3.00%	2.50%		•	2	•	14,030	14,635	•	139,047	1,393,818	1,009,413
Treatment & Disposal Equipment 3.00% 5.00% 102.914 102.914 57.810 57.810 57.810 4.90.126 9.825.088 57.810 57.810 57.810 5.00% 5.		ansmission and Distribution	3.00%	200%			•	•	•	•	•		•	•
Plant Sewer Some		t & Disposal Equipment	3 00%	, V	102 044		' '				•	2,684	134,184	32,533
State Composite Depreciation State Composite Depreciation State Composite Depreciation State Composite Depreciation State Composite Depreciation State Composite Depreciation State St	381	ers	3.00%	, C	105,301		102,914	•	57,810	57,810	,	490,126	9,825,068	5,258,434
389 Other Plant & Misc Equipment 3.00% 6.67% 3.55% 3.554 3.55% 3.554 3.55% 3	382	wer Lines	2 2	2000					•	,		•	•	
300 Office Furniture & Equipment 3.00% 5.00% 3	389	t & Misc Equipment	888	0.00	,	,	•	,					•	,
3901 Computers & Solution as ex-Quipment 3.00%	Ş	The state of the s	0000	% /0.0	,	•		•	,	,	•	64 866	072 500	200 003
1981 1982 1983 1984 1985	3 8	ilitude & cyupment		%/9.9	,		1	,	•	•		737	2,203	320, 302
35 Stores Equipment 3.00% 4.00% 3.00% 1.00	200	s & Software		20.00%	•		,				Ī	757	9,554	286
392 Stores Equipment 3.00% 4.00% 5.00% 15,478 15,478 15,478 15,477 15 394 Laboratory Equipment 3.00% 10.00% 5.0115 5,115 1,993 1,993 1,993 395 Power Operated Equipment 3.00% 10.00% 5,115 5,115 1,152 118,828 397 Miscellaneous Equipment 3.00% 10.00% 5,115 5,115 1,152 118,828 398 Other Tangible Plant 3.00% 10.00% 5,115 5,115 1,020,942 21,093,442 10,1 Post-In Service AFUDC 3.44,894 344,894 163,075 1,020,942 21,093,442 10,1 TOTAL 344,894 344,894 163,075 1,033,338 21,810,164 10,5 Composite Depreciation Rate Composite Depreciation Rate 1,033,338 21,810,164 10,5	39.	ation Equipment		20.00%	,	•				•	•	1,404	/,018	6,774
393 Tools, Shop & Garage Equipment 3.00% 10.00% 10.00% 5.016 154.77 1599 154.77 1599 154.77 1599 1599 1599 1599 1599 1599 1599 15	392	uipment		4.00%	,			•					21,830	21,830
394 Laboratory Equipment 15,478 15,477 15,478 15,477 15,478 15,477 15,478 15,477 15,478 15,477 15,478 15,477 15,477 15,93 15,110 15,93 15,110 15,93 15,110	393	op & Garage Equipment		40.00%	,	1		•	,		•	,		•
395 Power Operated Equipment 100% 5,115 5,115 1,993<	394	, Equipment	75	2000	,		•		,		•	15,478	154,777	116 939
36 Communication Equipment 3.00% 10.00% 5,115 5,115 118.828 118.828 118.828 119.00% 10	395	arated Followert		8 6	•		•	•	,	•	•	199	1.993	1 495
Sub Total Sub Total	9 6	מומיס בלתוליווים וו		%00.c	•				,	•			2	26.
394 Other Tangible Plant 3.00% 10.00% 3.44.894 3.44.894 163.075 183.075 183.075 173.28 10.1	9 6	cation Equipment	_	10.00%	5,115		5,115	•	,	•		14 607	0 00	(1,016)
Sub Total Sub Total Sub Total Post-In Service AF UDC TOTAL Depreciable Plant Composite Depreciation Rate Sub Total 344.894 344.894 344.894 163.075 1020.942 21,093,442 10,673,338 21,810,164 10,053,338 21,810,164 50,154%	/RS	sous Equipment		10.00%	•	,	. •	,		•		/70'//	118,828	27,567
Sub Total 344,894 344,894 163,075 163,075 1620,942 21,093,442 10 Post-In Service AF UDC 344,894 344,894 163,075 163,075 1,053,338 21,810,164 10 Composite Depreciation Rate Shaded cells are nor Decision Nate	398	gible Plant	3.00%		,	•			,	•			,	
Sub Total Post-In Service AFUDC TOTAL Depreciable Plant Composite Depreciation Rate Staded cells are ner Devisionable 5104 Substituting the control of								•	,	,	•	•	•	•
344,894 - 163,075 163,075 - 1,020,942 21,033,442 10, 34,894 - 163,075 163,075 - 1,053,338 21,810,164 10, 21,001,914 5,0154%			_	<u> </u>	344,894		344 894		162 075	460.070				
32,396 716,722 344,894 - 344,894 - 163,075 163,075 - 1,053,338 21,310,164 10, 21,001,914 5.0154%				<u>L</u>			24,004		c/n'col	163,075	'	1,020,942	21,093,442	10,119,943
344,894 - 344,894 - 163,075 163,075 - 1,053,338 21,810,164 10, 21,001,914 5, 0154%	Post-In Se	rvice AFUDC	18	4.52%								30. 00	246	
344,894 - 163,075 163,075 - 1,053,338 21,810,164 21,001,914 5.0154%	TOTAL											22,390	77/10/	388,750
21,001,914	2				344,894		344,894		163,075	163,075	,	1 053 338	21 810 164	10 500 500
21,	Depreciab	Diant										200,000,1	1010,00	10,300,083
	Composite	Depreciation Rate											21,001,914	
Sharlad rails are nar Parision Nr. 2010 4. Orthogogail and Orthogogail and Orthogogail													5.0154%	
	Shaded c	ells are per Decision No. 62184	Other cells	of Cha										

Witness: Jones/Bourassa Final Schedule B-2

Page 3.20 Exhibit

126,073 1,223,056 36,728 1,130,007 84,144 15,117 35,217 585,769 896 21,830 132,416 (1,016) 529,549 146,469 5,730,370 8,564 1,694 69,450 1,206,261 421,146 11,082,595 11,503,741 Accum. Deprec. 97,523 3,854,512 632,249 226,251 1,530,818 972,509 6,529 134,184 21,830 1,791,722 103,441 10,884 1,425,535 9,897,283 154,777 716,722 22,039,554 21,322,832 Plant Balance 8,077 150,931 10,232 140,968 2,684 493,059 336 1,790 15,478 32,396 1,035,629 068,025 Deprecition (Calculated) Salvage A/D Only Retirements Adjusted Plant Retirement Adjustments 20,374 21,123 2010 Retirements (Per Books) Plant 73,351 93,339 52,091 3,867 Additions Plant 302, 9,179 13,212 Adjustments 22,391 Rate Case Adjustments Plant 73,351 52,091 (Per Books) 80,127 3,867 279.976 Additions Plant 0.00% 0.00% 0.00% 2.00% 2.00% 2.00% Allowed Deprec. Rate 3.33% 5.00% 2.00% 2.00% 10.00% 10.00% 2.00% 8.33% 3.57% 10.00% 10.00% 2.50% 2.00% 5.00% 5.00% 6.67% 6.67% 20.00% 10.00% 10.00% 10.00% 20.00% 4.00% 5.00% 4.52% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% %00. %00 %00 % %00 %00 %00 %00 %0. %00. 3.00% 3.00% 3.00% 3.0% 3.00% 3.00% 3.00% 8 %00 % %00 3.00% Pumping Equipment - Recharge Wells Reuse Meters and Meter Installations Reuse Transmission and Distribution Pumping Equipment - Lift Stations Treatment & Disposal Equipment Fools, Shop & Garage Equipment Reuse Distribution Reserviors Other Plant & Misc Equipment Power Generation Equipment Special Collecting Structures Office Furniture & Equipment Flow Measuring Installations Collection Sewers - Gravity Structures & Improvements Power Operated Equipment Other Pumping Equipment Description Collection Sewers - Force Fransportation Equipment Communication Equipment Miscellaneous Equipment Flow Measuring Devices Manholes & Cleanouts Servcies to Customers Post-In Service AFUDC and and Land Rights Computers & Software Laboratory Equipment Other Tangible Plant Outfall Sewer Lines Organization Cost Stores Equipment Receiving Wells Reuse Services Plant Sewers TOTAL Account NARUC 2 351 352 353 354 362 365 370 88 390 390.1 381 382 389 391 Ë 2

5.0304% 21,231,304

Composite Depreciation Rate

Depreciable Plant

42

Pima UtilityCompany - Wastewater Division	Test Year Ended December 31, 2010	Original Cost Rate Base Proforma Adjustments	Adjustment Number 2
Pima Util	Test	Original Co	

Exhibit Final Schedule B-2 Page 4 Witness: Bourassa

				Rebuttal			k Depr.	•	ı		84,144	1 1 1	75,117	1,206,261	528,548	146 469				•	126.073	1 223 056	36 738	39,728	50.5	35 217	5.730.370		•	585 769	807,500 898	8 564	21,830		132,416	1,694	(1,016)	69,450	1	1	•	- \$ 11,503,741	\$ 11.546.833		\$ (43,092)		\$ (43,092)			
			П		Intentionally Intentionally		Blank Blank																																		6	e .								
		Adjustments		nce		ס	<u>Balance</u> <u>Bl</u>			•			. ,		•		•	•		•	•	6	Ē,				•	•	•					•	(O)						\$ (0)									
		Adjus	(10				Adjustments B															(28,070)		(12,973)	•	(1,123)									(1,715)						(43 881) \$	(100'01)								
ciation			∀ I		Depr.		Capitalized Expenses															459					330														\$ 682	3								
Accumulated Depreciation				Direct	Adjusted	Accum.	Depr.	1		84 144	<u> </u>	15,117	1,206,261	529,549		146,469	•		,		126,073	1,250,667	36,728	1,142,980	•	36,340	5,730,039	•	1	585,769	968	8,564	21,830	. !	134,132	460,1	(1,016)) (1)		421 146	11,546,833 \$									
Ac						Docoriotion	Organization Cost	Franchise Cost	Land and I and Rights	Structures & Improvements	Power Generation Equipment	-			Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Keuse Services	Keuse Meters and Meter Installations			_		Reuse Distribution Reserviors	Reuse Transmission and Distribution	Treatment & Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant & Misc Equipment	Office Furniture & Equipment	Computers & Software	Transportation Equipment	Stores Equipment	loois, orlop & Galage Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Post-in-service AFUDC	TOTALS		Accumulated Depreciation per Direct	:	Increase (decrease) in Accumulated Depreciation	Adjustment to Accumulated Depreciation		SUPPORTING SCHEDULES	B-2, pages 4.1 and 4.2 B-2, pages 3.3 to 3.20	
	Line	S S	 (7	د 4 م	•	951				_			(,,			16 364	17 365				21 371.1		.,		25 375		77 381		29 389		.,	32 391							4	41	42	•		45 Increase				50 B-2, pag 51 B-2, pag	

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 B-2 Adjustment 2 - A

Depreciation Related to Capitalized Expenses

Exhibit Final Schedule B-2 Page 4.1 Witness: Bourassa

Line	Plant			Depr	
No.	Acct	<u>Description</u>	<u>Amount</u>	Rate	Years Depreciation
1	371.1	Pumping Equipment - Lift Station	\$ 9,179	10.00%	0.5 \$ 459
2	380	Treatment & Disposal Equipment	13,212	5.00%	0.5 330
3		<u>-</u>		_	0.5 -
4					
5		Total			<u>\$ 789</u>
6					
7					
8	Increase i	n Accumulated Depreciation			<u>\$ 789</u>
9					
10					
11					
12					
13					
14					
15					
16		e/Supporting Schedule	710.0		
17	RUCO Ra	ate Base Adjustment No. 3, Schedul	e IJC-6		
18					
19					
20					
21					
22 23					
23 24					
2 4 25					
25					

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 B-2 Adjustment 2 - B Prior Rate Case Plant

Exhibit Final Schedule B-2 Page 4.2 Witness: Bourassa

Line No. 1 2 3 4	Plant <u>Acct</u> 371.1 371.3 375 393	<u>Description</u> Pumping Equipment - Lift Stations Pumping Equipment - Recharge Wells Reuse Transmission and Distribution Tools, Shop & Garage Equipment	\$	Amount (28,400) (12,973) (1,123) (1,423)
5 6		Total	\$	(43,920)
7			<u> </u>	(13,320)
8				
9	Increase in	n Plant-in-Service	<u>\$</u>	(43,920)
10				
11				
12				
13 14				
15				
16				
17	Reference	/Supporting Schedule		
18	RUCO Ra	te Base Adjustment No. 1, Schedule TJC-	3	
19				
20				
21 22				
23				
24				
25				
26				

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010

B-2 Adjustment 3

Reclassify Advances-in-Aid of Construction "AIAC") to Contribuitions-in-aid of Construction ("CIAC")

Exhibit

Final Schedule B-2

Page 5

Witness: Bourassa

Line No.				
110.	Computation of Adjustments to AIAC and Gross CIAC			
2	Computation of Adjustments to AIAO and Oross OIAO			
3	AIAC related to reorganized developer		\$	285,313
4	Less: Refund through June 30, 2009			(38,367)
5	Subtotal		\$	246,946
6	Plus: Unrefunded AIAC (Accts Payable)			58,099
7	Net Expired AIAC		\$	305,045
8				
9				
10	Increase (Decrease) in AIAC		\$	(285,313)
11				
12				
13	Increase (Decrease) in CIAC		\$	305,045
14				
15			,	
16	Accumulated Amortization on AIAC transfered to CIAC			
17				
18	Unrefunded expired AIAC transfered to CIAC	\$ 305,045		
19	2009 Amortization Rate	5.0154%		
20	2009 Amortization (half year convention)		\$	7,650
21	2010 Amortization Rate	5.0304%		
22	2010 Amortization (half year convention)		\$	15,345
23				
24	Total Amortization		\$	22,995
25				
26	Decrease (Increase) in CIAC		\$	(22,995)
27				

Pima UtilityCompany - Wastewater Division

Test Year Ended December 31, 2010 Computation of Working Capital

29

30

E-1

SUPPORTING SCHEDULES:

Exhibit Final Schedule B-5

Page 1

RECAP SCHEDULES:

B-1

Witness: Bourassa

Cash Working Capital (1/8 of Allowance		
Cash Working Capital (1/8 of Allowance		
racii training capital (170 cl 7 mottalico		
Operation and Maintenance Expense)	\$	145,812
rumping Power (1/24 of Pumping Power)		5,597
Purchased Water (1/24 of Purchased Water)		· •
otal Working Capital Allowance	\$	151,409
Vorking Capital Requested	\$	-
		ed Test Year
otal Operating Expense	\$	2,580,632
ess:		
ncome Tax	\$	139,542
roperty Tax		124,635
Pepreciation		1,015,623
urchased Water		-
umping Power		134,337
Ilowable Expenses	\$	1,166,495
/8 of allowable expenses	\$	145,812
	Pumping Power (1/24 of Pumping Power) Purchased Water (1/24 of Purchased Water) Potal Working Capital Allowance Vorking Capital Requested Potal Operating Expense Pess: Property Tax Property Tax Property Tax Property Tax Properciation Purchased Water Pumping Power P	Operation and Maintenance Expense) Pumping Power (1/24 of Pumping Power) Purchased Water (1/24 of Purchased Water) Fotal Working Capital Allowance Sotal Operating Expense ess: Income Tax Iroperty Tax Iroperty Tax Iroperty Tax Iroperciation Ironased Water Irumping Power Illowable Expenses \$ 1

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Income Statement

Final Schedule C-1 Page 1

Witness: Bourassa

Exhibit

Line			Test Year Book				Test Year Adjusted		Proposed Rate		Adjusted with Rate
No.			<u>Results</u>	<u>Ad</u>	<u>liustment</u>		Results		<u>Increase</u>		<u>Increase</u>
1	Revenues										
2	Flat Rate Revenues	\$	2,997,389	\$	-	\$	2,997,389	\$	425,259	\$	3,422,648
3	Metered Revenues		93,356		-		93,356				93,356
4	Other Revenues		6,030		-		6,030				6,030
5		\$	3,096,775	\$	-	\$	3,096,775	\$	425,259	\$	3,522,034
6	Operating Expenses										
7	Salaries and Wages	\$	345,644		-	\$	345,644			\$	345,644
8	Salaries and Wages - Off. and Dir.		90,294		(50,096)		40,198				40,198
9	Employee Pensions and Benefits		115,720		(1,040)		114,680				114,680
10	Purchased Power		134,337		-		134,337				134,337
11	Chemicals		84,059		-		84,059				84,059
12	Materials and Supplies		184,532		(22,391)		162,141				162,141
13	Office Supplies and Expense		188,906		(460)		188, 4 46				188,446
14	Contractual Services - Engineering		20,305		(19,524)		781				781
15	Contractual Services - Accounting		3,067		-		3,067				3,067
16	Contractual Services - Legal		108		-		108				108
17	Contractual Services - Other		61,500		(7,138)		54,362				54,362
18	Contractual Services - Water Testing		15,729		12,157		27,886				27,886
19	Rents - Equipment		698		-		698				698
20	Transportation Expenses		28,808		-		28,808				28,808
21	Insurance - Vehicle		3,067		-		3,067				3,067
22	Insurance - General Liability		20,916		-		20,916				20,916
23	Insurance - Worker's Comp		222		_		222				222
24	Reg. Comm. Exp.		-		-		-				-
25	Reg. Comm. Exp Rate Case		50,000		(50,000)		-				_
26	Bad Debt Expense		9,509		-		9,509				9,509
27	Miscellaneous Expense		2,174		6,354		8,528				8,528
28	Depreciation Expense		1,010,700		4,923		1,015,623				1,015,623
29	Amortization of Deferred Operating Costs		62,925		· -		62,925				62,925
30	Taxes Other Than Income		10,449		-		10,449				10,449
31	Property Taxes		125,916		(1,281)		124,635		5,701		130,337
32	Income Tax		85,405		54,137		139,542		115,475		255,017
33			,		,		, , , , , , ,		,		
34	Total Operating Expenses	-\$	2,654,991	\$	(74,359)	\$	2.580.632	\$	121,176	\$	2.701.808
35	Operating Income	\$	441,784	<u>\$</u>		\$	516,143	<u> </u>	304,083	\$	820,226
36	Other Income (Expense)	•	,,,	•	,000	•	0.0,1.0	*	001,000	•	020,220
37	Interest Income		97		_		97				97
38	Other income		52		-		52				52
39	Interest Expense		(220,131)		71,448		(148,684)				(148,684)
40	Other Expense		(1,639)		,440		(1,639)				(1,639)
41	Gain/Loss Sale of Fixed Assets		(.,500)		_		(1,000)				(.,000)
42	Total Other Income (Expense)	\$	(221,621)	\$	71,448	\$	(150,173)	\$		\$	(150,173)
43	Net Profit (Loss)	\$	220,163	\$	145,806	\$	365,970	\$	304.083	\$	670,052
44	(2000)		220,100		1 10,000	<u> </u>	555,576	<u> </u>	357,000	<u> </u>	3, 3,002
44	SUPPORTING SCHEDULES:							DE	CAP SCHED	U =	:e-
45 46	C-1, page 2							A-		عيي	<u></u>
40	C-1, page 2							Λ-	•		

SUPPORTING SCHEDULES: C-1, page 2 E-2

47 48

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Income Statement

Exhibit Final Schedule C-1 Page 2.1 Witness: Bourassa

Property Property Rate Statings & Office Supplies Material Confrontual C	Processor Proc	s \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Book Results 2,997,389 93,356 6,030 3,096,775 345,644 90,294 115,720 114,337 84,059	Depreciation	Property	Rate	Salaries &			Contractual	Contractual	Contractual
State Participation Table Case Expense Mages and Expense Expense Case Expense Mages and Expense Expense Expense Case Expense And Expense Case	State Properties Properti	s s es - Off. and Dir.	Results 2,997,389 9,356 6,030 3,096,775 345,644 90,294 115,720 134,337 84,059	Depreciation				Selling Control	ole in other land			-
\$ 2,997,386 9 3,356 1 4,325 1 44,537 1 14,337 1 15,720 1 10,409 1 15,720 1 10,409 1 10,107 1 2,104 1 10,107 2 2,806 1 1,211 2 2,807 1 1,211 3 2,804 3 1,211 3 2,804 3 1,211	\$ 2,997,389 13,356 14,325 14,525 14,525 15,729 11,1770 11,1	s s es es es es es es off. and Dir. Is and Benefits	2,997,389 93,356 6,030 3,096,775 345,644 90,294 115,720 134,337 84,059			Case Expense	Wages	and Expense	and Supplies		Testing	Services -
1,000 1,00	13.366 6.000 14.377 1.040 14.377 1.040 15.729 1.040 16.500 16.50	es es - Off. and Dir. ns and Benefits	93,356 6,030 3,096,775 345,644 90,294 115,720 134,337 84,059									
\$ 345.644 and Dr. \$ 345.644 and Dr. \$ 345.644 and Dr. \$ 345.644 and Dr. \$ 345.644 and Dr. \$ 345.644 and Cr. \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 3,000,703 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	es es - Off. and Dir. is and Benefits	3,096,775 3,096,775 345,644 90,294 115,720 134,337 84,059									
Triangle of the control of the contr	Safe 644 Control Con	es es - Off. and Dir. s and Benefits 	345,644 90,294 115,720 134,337 84,059	-		1		6				
14,337 1,15,720 1,10,40 1,10	S 34644 C40090					Ī	•	•			•	
16,720 16,720 (1,040) (16,720) (1,040) (16,720) (1,040) (19,524) (1,040) (19,524) (19,52	14 19 12 19 12 19 19 19 19	balaries and Wages - Off. and Dir. Imployee Pensions and Benefits Purchased Power Themicals	90,294 115,720 134,337 84,059									
refiles 115,720 (1,040) 144,327 (460) (22,381) 194,629 194,629 194,629 198,906 198,906 198,906 198,906 198,906 198,909 10,010 10,010 10,010 10,020 10,049 10,048 10,050 10,1	115,720 (1,040) (1,040) (1,040) (15,724 194,352 (1,040) (1,0	imployee Pensions and Benefits furchased Power Themicals	115,720 134,337 84,059				(50.096)					
144.377 94.059 144.379 94.059 154.552 94.059 154.552 94.059 154.552 94.059 95.050 95.05	144.377 44.037	urchased Power hemicals	134,337 84,059				(1,040)					
44 0.059 144 0.059 144 0.059 144 0.059 145 0.054 145 0	184 552 184 552 184 552 185 505 505 185 505 505 505 185 505 505 505 185 505 505 505 185 505 505 505 505 505 185 505 505 505 505 505 505 505 505 505 5	hemicals	84,059				(2.21.)					
144,522 144,522 144,522 144,522 144,522 144,522 144,522 144,522 144,522 144,522 147,522 147,522 147,522 147,522 147,522 147,522 147,522 147,522 147,522 147,522 147,522 147,522 147,522 147,523 147,523 147,524 147,527 147,	144,522 144,522 146,523 1460) (22,391) 146,524 1460) (19,524) 1460) (19,524) 12,157 12,											
188.306 unting 3.067 unting 15,729 sing 15,729 sing 15,729 sing 15,729 costs 20,000 costs 20,000 costs 20,000 costs 4,923 costs 1,1281 s 2,6460 (50,000)	188 906 188 906 (460) (19,524) (19	faterials and Supplies	184,532						(72 391)	=		
10,000 1	12,157 1	office Supplies and Expense	188,906					(460)				
15,729 12,157 1	12,157 1	ontractual Services - Engineering	20,305							(10 524)		
108 108 108 10.500 10.729 12.157 12.157 12.157 10.10720 4.923 1.281 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	string 61,500 string 15,729 string 16,500 string 16,500 string 16,500 string 16,500 string 16,500 string 16,500 string 16,500 string 16,500 string 16,000 st	contractual Services - Accounting	3,067							(+20'61)		
12,157 12,729 1	sting 15,729 12,157 12,	contractual Services - Legal	108									
sting 15,729 698 28,808 3,067 20,916 22. 22. 22. 3.067 5.000 650,000 (50,000) (50,00	sting 15,729 28,808 28,808 28,808 3,067 20,916 222 2174 1,010,700 4,923 6,200 12,157 1,010,700 4,923 6,1281) 8,2664,991 8, 4,923 8, (1,281) 8, (50,000) 8, (51,136) 8, (460) 8, (22,391) 8, (19,524) 8, (12,157) 8, (20,131) 12,5916 12,5916 12,5916 12,5916 12,5916 12,591 8, 441,794 8, (4,923) 8, 1,281 8, 50,000 8, 51,136 8, 460 8, 22,391 8, 19,524 8, (12,157) 8, (22,1621) 8, (1,283) 12,501,131 13,501,132 14,734 15,734 16,735 16,735 17,136 18,736 18,737 18,738 18,7	Contractual Services - Other	61 500									ļ
12,157 1	12-157 1	ontr. Services - Water Testing	15 729									(7,138
28,608 2,007 2,007 2,007 2,174 1,010,700 4,923 1,1281 1,50,000 1,1281) 1,136 1	28,006 20,916 20,916 20,916 20,916 20,916 2174 1,010,700 4,923 2,174 4,1784 \$ (4,923) \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (20,131) \$ (16,591) \$ (12,157) \$ (12,	ents - Equipment	809								12,157	
Social Costs Soci	3.067 3.067 2.0916 2.22 2.22 2.174	ransportation Expenses	28 808									
20,916 222 222 222 222 223 231 231 231 231 232 2	20,000 2,0	Surance - Vehicle	3,067									
Solution Solution	Section Sect	Isurance - General Liability	20,067									
So So So So So So So So	Socion S	Isurance - Worker's Comp	20,012									
50,000 5,0	Solution Solution	eq. Comm. Exp.	777									
9.509 2.174 1.010,700 4.923 62.925 1.0449 1.25,916 85,405 \$ 2,654,991 \$ (4,923) \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ (12,157)	9,509 2,174 1,010,700 4,923 1,010,700 4,923 (1,281) 85,405 \$ 2,654,991 \$ 4,923 \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ (12,157) \$ (220,131) \$ 441,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ (19,524) \$ (12,157) \$ (220,131) (1,639) ets \$ (220,131) (1,639) \$ 2,201,163 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ - \$ - \$ - \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	eg. Comm. Exp Rate Case	50 000			(50,000)						
2.174 1,010,700 4,923 10,499 110,499 110,499 1125,916 85,405 8 2,654,991 \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ (12,157) \$ (12,67) \$ (22,131) \$ (19,524) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (1,639) ets \$ (221,621) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Costs 62.925 4.923 (1.281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ 12,157 \$ (125,916) \$ (4,923) \$ (1.281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ 12,157 \$ (125,916) \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157)	ad Debt Expense	9509			(000'0e)						
1,010,700 4,923 62,925 10,449 1125,916 85,405 8 2,624,991 \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ (12,157) \$ (12,157) \$ (16,53) 8 441,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ (19,524) \$ (12,157) \$ (16,53) 8 (220,131) 8 (220,131) 8 (220,163) \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ (19,524) \$ (12,157) \$ (16,53) 8 2,202,163 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ (19,524) \$ (12,157) \$	1,010,700 4,923 1,0449 1,0419 1,0449	liscellaneous Expense	2.174									
125,916	125,916 10,449 125,916 12,281 12,481 12,481 12,581 12,187	epreciation Expense	1 010 700	4 923								
10,449 125,916 85,405 8 2,654,991 \$ 4,923 \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ 12,157 \$ \$ 441,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ (19,524 \$ (12,157) \$ 97 52 (220,131) (1,639) ets \$ (221,621) \$ - \$ - \$ - \$ - \$ \$ 220,163 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$	10,449 125,916 85,405 8 2,654,991 \$ 4,923 \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ 12,157 \$ \$ 441,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ (19,524) \$ (12,157) \$ 52 (220,131) (1,639) ets \$ (221,621) \$ - \$ - \$ - \$ - \$ \$ 220,163 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$	mortization of Deferred Op. Costs	62.925	270,'r								
\$ 2,654,991 \$ 4,923 \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ 12,157 \$ \$ 441,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ \$ 97 \$ 520,163 \$ (220,131) \$ (1,639) \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 2,654,991 \$ 4,923 \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ 12,157 \$ \$ (460) \$ (22,391) \$ (19,524) \$ (12,157) \$ \$ (441,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ \$ (12,157) \$ \$ (16,39) \$ (1,639) \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	axes Other Than Income	10.449									
\$5,405 \$ 2,664,991 \$ 4,923 \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ 12,157 \$ \$ (12,157) \$ \$ 441,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ \$ 97 52 (220,131) (1,639) ets \$ (221,621) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$5,405 \$ 2,664,991 \$ 4,923 \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ 12,157 \$ \$ (12,157) \$ \$ 441,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ \$ 97 52 (220,131) (1,639) ets \$ (221,621) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	roperty Taxes	125,916		(1 281)							
\$ 2.654,991 \$ 4,923 \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ 12,157 \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (12,157) \$ (1,639) \$ (1,639) \$ (1,281) \$ (4,923) \$ (1,281) \$ (1,281) \$ (1,281) \$ (1,136) \$ (12,157) \$ (12,157) \$ (12,157) \$	\$ 2.654,991 \$ 4,923 \$ (1,281) \$ (50,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ 12,157 \$ (12,157) \$ (12,011) \$ (19,524) \$ (12,157) \$ (12,15	come Tax	85,405		(:) - (:)							
\$ 2,654,991 \$ 4,923 \$ (1,281 \$ 650,000) \$ (51,136) \$ (460) \$ (22,391) \$ (19,524) \$ 12,157 \$ \$ 441,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ 97	\$ 2,654,991 \$ 4,923 \$ (1,281 \$ 50,000 \$ 51,136 \$ 460 \$ (22,391) \$ (19,524 \$ 12,157 \$ 19,73 \$ 141,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ 19,73 \$											
\$ 441,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ 97 52 (220,131) (1,639) ets \$ (221,621) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5,20,163 \$ (12,157) \$ \$ 19,524 \$ (12,157) \$ \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$	\$ 441,784 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ 97 52 (220,131) (16.39) ets \$ (221,621) \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	' '			(1,281) \$	(50,000)			69	(19 524)	12 157	
97 52 (220,131) (1,639) ets \$ (221,621) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	97 52 52 (220,131) (1,639) ets \$. \$. \$. \$. \$. \$. \$. \$. \$. \$					20,000	51,136		€9	19,524	(12,157)	
52 (220,131) (1,639) (1,202,135	52 (220,131) (1,639) (1,639) \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	toront booms	;									
(1,639) ets \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$	(1,639) ets \$ (220,131) (1,639) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ 7	Herest income	/6									
(1,639) (1,639) (221,621) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	(1,639) (1,639) (221,621) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		25									
(1,639) ets \$ (221,621) \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	(1,639) \$ (221,621) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	terest Expense	(220,131)									
ets \$ (221,621) \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	ets \$ (221,621) \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	ther Expense	(1,639)									
\$ (221,621) \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	\$ (221,621) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	ets	1									
\$ 220,163 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ 7	\$ 220,163 \$ (4,923) \$ 1,281 \$ 50,000 \$ 51,136 \$ 460 \$ 22,391 \$ 19,524 \$ (12,157) \$ 7 5 SCHEDULES:	'	(221,621) \$			-				1		1
יייייייייייייייייייייייייייייייייייייי	UPPORTING SCHEDULES: -2		220,163 \$	(4,923)	- 11	50,000	51,136			19,524	(12,157)	7,138
	SUPPORTING SCHEDULES. C-2											

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Income Statement

Test	Test Year Ended December 31, 2010 Income Statement									mrry	Exhibit Final Schedule C-1 Page 2.2 Witness: Bourassa	7	
Ling	Revenues Flat Rate Revenues	10 Bank Fees	11 Intentionally Left <u>Blank</u>	12 Intentionally Left <u>Blank</u>	13 Intentionally Left Blank	14 Intentionally Left Blank	15 Intentionally Left <u>Blank</u>	16 Interest Syncthronization	17 Income tax	Test Year Adjusted <u>Results</u>	Proposed Rate <u>Increase</u>	Adjusted with Rate Increase	
ც 4 ზ	Metered Revenues Other Revenues	· •	·						j		\$ 425,259 \$	3,422,648 93,356 6,030	
9 ~ 8	Operating Expenses Salaries and Wages Salaries and Wages - Off and Dir			1	· ·	' •	ω	, ' ₩	· ·	ſ	\$ 425,259 \$	3,5,	,
o 6 £	Employee Pensions and Benefits Purchased Power										9	345,644 40,198 114,680	
5 5	Materials and Supplies Office Supplies and Expense									84,059		134,337	
4 5	Contractual Services - Engineering Contractual Services - Accounting									188,446 781		162,141 188,446 <u>7</u> 01	
16	Contractual Services - Legal Contractual Services - Other									3,067		3,067	
8 6	Contr. Services - Water Testing Rents - Equipment									54,362 27.886		54,362 27,886	
2 2	Transportation Expenses Insurance - Vehicle									698 808		869	
23 23	Insurance - General Liability Insurance - Worker's Comp									3,067		3,067	
25	Reg. Comm. Exp. Reg. Comm. Exp Rate Case									222		222	
27 28	Bad Debt Expense Miscellaneous Expense	6,354								- 605'6		- 603	
8 28 28	Depreciation Expense Amortization of Deferred Op. Costs									8,528 1,015,623		8,528 1,015,623	
3 33 8	Property Taxes									62,925 10,449		62,925 10,449	
	Total Operating Expenses	736.9							54,137	124,635 139,542	5,701 115,475	130,337 255,017	
	Operating Income Other Income (Expense) Interest Income		9 69 1 1	.	ω ω	ν		9 9 9	54,137 \$ (54,137) \$	2,580,632 \$ 516,143 \$	121,176 \$ 304,083 \$	2,701,808 820,226	
8 8 8 8	Other income Interest Expense Other Expense							71,448		97 52 (148.684)		97 52 (148 684)	
	Gain/Loss Sale of Fixed Assets Total Other Income (Expense) Net Profit (Loss)	\$ (6.354)	69 64 69 64	↔ 6		φ.	,			(1,639)	,	(1,639)	
44 45 45 45 47 46	SUPPORTING SCHEDULES: C-2 E-2			9	,			71,448	(54,137) \$	365,970 \$ REC	\$ 304,083 \$ RECAP SCHEDULES: C-1, page 1	670,052 670,052	

RECAP SCHEDULES: C-1, page 1

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Adjustments to Revenues and Expenses

Exhibit Final Schedule C-2 Page 1 Witness: Bourassa

Line				nts to Revenues a				
<u>No.</u> 1		1	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>Subtotal</u>
2		Depreciation Expense	Property <u>Taxes</u>	Rate Case Expense	Salaries & <u>Wages</u>	Office Supplies and Expense	Materials and Supplies	
4 5	Revenues							•
6 7	Expenses	4,923	(1,281)	(50,000)	(51,136)	(460)	(22,391)	(120,34 <u>5</u>)
8 9	Operating Income	(4,923)	1,281	50,000	51,136	460	22,391	120,345
10 11	Interest							
12	Expense							-
13	Other							
14 15	Income / Expense							-
16	LAPENSE							
17	Net Income	(4,923)	1,281	50,000	51,136	460	22,391	120,345
18								
19 20			Adjustme	nts to Revenues a	nd Eynenses			
21		<u>7</u>	8	9	<u>10</u>	<u>11</u>	<u>12</u>	Subtotal
22		Contractual	Contractual	Contractual	_	Intentionally	Intentionally	
23		Services -	Services -	Services -	Bank	Left	Left	
24 25	Revenues	Engineering	Testing	<u>Other</u>	<u>Fees</u>	<u>Blank</u>	<u>Blank</u>	
25 26	Revenues							-
27 28	Expenses	(19,524)	12,157	(7,138)	6,354		-	(128,496)
29	Operating							
30 31	Income	19,524	(12,157)	7,138	(6,354)	-	-	128,496
32	Interest							
33	Expense			-				-
34 35	Other Income /							_
36	Expense							
37				·····				
38	Net Income	19,524	(12,157)	7,138	(6,354)	-		128,496
39								
40 41			Adjustme	nts to Revenues a	nd Expenses			
42		<u>13</u>	14	15	<u>16</u>	<u>17</u>	<u>18</u>	<u>Total</u>
43		Intentionally	Intentionally	Intentionally			Intentionally	
44		Left	Left	Left	Interest		Left	
45 46	Revenues	<u>Blank</u>	<u>Blank</u>	<u>Blank</u>	Syncrhronization	Income tax	<u>Blank</u>	_
47	5.0.1000							
48	Expenses				···	54,137		(74,359)
19	Omerstics							
50 51	Operating Income	_	_	_	_	(54, 137)	_	74,359
52	moorno					(01,107)		7 1,000
53	Interest							
54	Expense				71,448			71,448
55 56	Other Income /							•
56 57	Expense							•
58	·				74.410	(5.4.407)		445.000
59	Net Income			<u>-</u>	71,448	(54,137)		145,806

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Adjustments to Revenues and Expenses Adjustment Number 1

Exhibit Final Schedule C-2 Page 2 Witness: Bourassa

Depreciation Expense

Line <u>No.</u>					
1			A .19		
2	4 4		Adjusted	D	B
3	Acct.		Original	Proposed	<u>Depreciation</u>
4	<u>No.</u>	Description	Cost	Rates	<u>Expense</u>
5	351	Organization Cost	=	0.00%	-
6	352	Franchise Cost	-	0.00%	-
7	353	Land and Land Rights	91,528	0.00%	-
8	354	Structures & Improvements	250,433	3.33%	8,339
9	355	Power Generation Equipment	-	5.00%	-
10	360	Collection Sewers - Force	97,523	2.00%	1,950
11	361.1	Collection Sewers - Gravity	3,854,512	2.00%	77,090
12	361.2	Manholes & Cleanouts	1,791,722	2.00%	35,834
13	362	Special Collecting Structures		2.00%	-
14	363	Servcies to Customers	632,249	2.00%	12,645
15	364	Flow Measuring Devices	-	10.00%	-
16	365	Flow Measuring Installations	-	10.00%	-
17	366	Reuse Services	-	2.00%	-
18	367	Reuse Meters and Meter Installations	-	8.33%	-
19	370	Receiving Wells	226,251	3.57%	8,077
20	371.1	Pumping Equipment - Lift Stations	1,530,818	10.00%	153,082
21	371.2	Other Pumping Equipment	103,441	10.00%	10,344
22	371.3	Pumping Equipment - Recharge Wells	1,425,535	10.00%	142,554
23	374	Reuse Distribution Reserviors	-	2.50%	-
24	375	Reuse Transmission and Distribution	134,184	2.00%	2,684
25	380	Treatment & Disposal Equipment	9,897,283	5.00%	494,864
26	381	Plant Sewers	-	5.00%	-
27	382	Outfall Sewer Lines	-	3.33%	-
28	389	Other Plant & Misc Equipment	972,509	6.67%	64,866
29	390	Office Furniture & Equipment	6,529	6.67%	435
30	390.1	Computers & Software	10,884	20.00%	2,177
31	391	Transportation Equipment	21,830	20.00%	=
32	392	Stores Equipment	-	4.00%	-
33	393	Tools, Shop & Garage Equipment	154,777	10.00%	15,478
34	394	Laboratory Equipment	1,993	10.00%	199
35	395	Power Operated Equipment	0	5.00%	0
36	396	Communication Equipment	118,828	10.00%	11,883
37	397	Miscellaneous Equipment	-	10.00%	-
38	398	Other Tangible Plant	-	10.00%	-
39		Post-in-service AFUDC	716,722	4.52%	32,396
40					•
41		TOTALS	\$ 22,039,554	-	\$ 1,074,898
42			, , , , , , ,		, , , , , , , , , , , , , , , , , , , ,
43			Gross CIAC	Amort. Rate	
44	Less: An	nortization of Contributions	\$ 1,242,739	4.7698%	\$ (59,276)
45		preciation Expense	Ψ 1,242,100	4.700070	\$ 1,015,623
46	TOTAL DC	president Expense			Ψ 1,010,020
47	Δdiusted	Test Year Depreciation Expense			1,010,700
48	Adjusted	rest real Depreciation Expense		-	1,010,700
49	Incresse	(decrease) in Depreciation Expense			4,923
	IIICI E ASE	(decidade) in Depreciation Expense		=	7,323
50	معقمين الم	ent to Povenues and/or Evnences			¢ 4.022
51	Adjustme	ent to Revenues and/or Expenses		=	\$ 4,923
52					
53	SUPPOR	RTING SCHEDULE			

53 <u>SUPPORTING SCHEDULE</u>54 B-2, page 3

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 2

Exhibit Final Schedule C-2 Page 3 Witness: Bourassa

Property Taxes

35 36 37

38 39 40

Line	DECORPTION		Test Year		Company
<u>No.</u>	DESCRIPTION		s adjusted		commended
1	Company Adjusted Test Year Revenues - 2007	\$	3,096,775	\$	3,096,775
2	Weight Factor		2		2
3	Subtotal (Line 1 * Line 2)		6,193,550		6,193,550
4	Company Recommended Revenue		3,096,775		3,522,034
5	Subtotal (Line 4 + Line 5)		9,290,325		9,715,584
6	Number of Years		3		3
7	Three Year Average (Line 5 / Line 6)		3,096,775		3,238,528
8	Department of Revenue Mutilplier		2		2
9	Revenue Base Value (Line 7 * Line 8)		6,193,550		6,477,056
10	Plus: 10% of CWIP - 2010		3,971		3,971
11	Less: Net Book Value of Licensed Vehicles		-		-
12	Full Cash Value (Line 9 + Line 10 - Line 11)		6,197,521		6,481,027
13	Assessment Ratio		20.0%		20.0%
14	Assessment Value (Line 12 * Line 13)		1,239,504		1,296,205
15	Composite Property Tax Rate - Obtained from ADOR		10.0552%		10.0552%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	\$	124,635	\$	130,337
17	Tax on Parcels		-		-
18	Total Property Taxes (Line 16 + Line 17)	\$	124,635		
19	Test Year Property Taxes	\$	125,916		
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	\$	(1,281)		
21					
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)			\$	130,337
23	Company Test Year Adjusted Property Tax Expense (Line 18)			\$	124,635
24	Increase in Property Tax Due to Increase in Revenue Requirement			\$	5,701
25					=
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 2	241		\$	5,701
27	Increase in Revenue Requirement	-¬ <i>)</i>		\$	425,259
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 2	7)		Ψ	1.34070%
29	misicado in riciporty rax r or bollar moreado in revolute (Line 207 Line 2	' /			1,0407070
30					
-					

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 3

Exhibit Final Schedule C-2 Page 4 Witness: Bourassa

Rate Case Expense

No. 1 2 3 4 5			
5 6		_	
7	Annual Rate Case Expense per Direct	\$	50,000
8 9	Amount to include in operating expenses	\$	_
10	Amount to include in operating expenses	<u> </u>	
11			
12	Increase(decrease) Rate Case Expense	\$	(50,000)
13			
14	Adjustment to Revenue and/or Expense		(50,000)
15			
16			
17			
18 19	REFERENCE		
20	See Testimony		
21	oco recurrenty		

Pima UtilityCompany - Wastewater Division

Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 4 Exhibit Final Schedule C-2 Page 5 Witness: Bourassa

Salaries and Wages - Offices and Directors

Line <u>No.</u>				
1 2 3	Proposed Salaries and Wages for Officers and Directors		\$	40,198
4 5	Test Year Salaries and Wages - Officers and Directors		_\$	90,294
6 7 8	Increase (decrease) in Salaries and Wages - Officers and Director	rs	\$	(50,096)
9	Proposed Payroll Burden			
10	Proposed Salaries and Wages \$	40,198		
11		085440%		
12 13	Proposed Payroll Burden		\$	838
14	Test Year Payroll Burden			1,878
15				
16	Increase (decrease) in Employee Pensions and Benefits		_ \$	(1,040)
17				
18				
19				
20				
21	Adjustment to Revenue and/or Expense		\$	(51,136)
22	·			
23				
24				
25	REFERENCE			
26	See Testimony			
27				

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 5

Exhibit Final Schedule C-2 Page 6 Witness: Bourassa

Office Supplies and Expense

Line <u>No.</u> 1 2		
3		
4	Remove coffee service expense	\$ 460
5		
6		
7		
8	Increase (decrease) in Office Supplies and Expense	\$ (460)
9		
10		
11	Adjustment to Revenue and/or Expense	\$ (460)
12		
13	REFERENCE/SUPPORTING SCHEDULES	
14	Staff Adjustment No. 4, Schedule CSB-12	
15		
16		
17		
18		
19		
20		

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 6

Exhibit Final Schedule C-2 Page 7 Witness: Bourassa

Materials and Supplies Expense

Line <u>No.</u> 1 2		
3	Remove capitalized expenses from Material and Supplies expense	\$ 22,391
4		
5	Total	\$ 22,391
6		
7		
8	Increase (decrease) in Materials and Supplies	\$ (22,391)
9		
10		
11	Adjustment to Revenue and/or Expense	\$ (22,391)
12		
13	REFERENCE/SUPPORTING SCHEDULES	
14	Staff Adjustment No. 3, Schedule CSB-11	
15	·	
16		
17		
18		
19		
20		

Pima UtilityCompany - Wastewater Division

Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 7 Exhibit Final Schedule C-2 Page 8 Witness: Bourassa

Contractual Services - Engineering

Line		
<u>No.</u>		
1		
2	Remove capitalized expenses from Contractual Services - Eng.	\$ 19,524
3		
4		
5		
6		
7	Increase (decrease) in Contractual Services - Eng.	\$ (19,524)
8		
9		
10	Adjustment to Revenue and/or Expense	 (19,524)
11		
12	REFERENCE/SUPPORTING SCHEDULES	
13	Staff Adjustment No. 5, Schedule CSB-13	
14		
15		
16		
17		
18		
19		
20		

Pima UtilityCompany - Wastewater Division

Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 8 Exhibit Final Schedule C-2 Page 9 Witness: Bourassa

Contractual Services - Testing

Line No. 1			
2	Staff Recommended Testing Expenses	\$	27,886
4 5	Test Year Testing Expenses	\$	15,729
6	Increase (decrease) in Testing Expense	\$	12,157
7		K	
8			
9		\$	12,157
10		-	
11			
12			
13			
14			
15			
16	REFERENCE/SUPPORTING SCHEDULES		
17	Staff Adjustment No. 7, Schedule CSB-15		
18			
19			
20			

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2001 Adjustment to Revenues and Expenses Adjustment Number 9

Exhibit Final Schedule C-2 Page 10 Witness: Bourassa

Contractual Services - Other

Line <u>No.</u> 1		
2	IDA Bond Fees	\$ 6,700
3	Bonuses	438
4	Total	7,138
5		
6		
7	Increase (decrease) in Contractual Services - Other	\$ (7,138)
8		
9		
10	Adjustment to Revenue and/or Expense	\$ (7,138)
11		
12	REFERENCE/SUPPORTING SCHEDULES	
13	Staff Adjustment No. 6, Schedule CSB-14	
14		
15		
16		
17		
18		
19		
20		

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 10

Exhibit Schedule C-2 Page 11 Witness: Bourassa

Miscellaneous Expense

Line <u>No.</u> 1			
2 3			
3	Bank fees recorded on Water Division's books	\$	6,354
5	Bully 1999 1999 1999 1999 1999 1999 1999 1	•	0,00 1
6			
7			
8	Increase (decrease) in Miscellaneous Expense	<u>\$</u>	6,354
9			
10	Adjustment to Devenue and/or Evenue	Φ.	C 254
11	Adjustment to Revenue and/or Expense	<u> </u>	6,354
12 13	REFERENCE/SUPPORTING SCHEDULES		
14	RUCO Adjustment No. 6, Schedule TJC-14		
15			
16			
17			
18			
19			
20			

Pima UtilityCompany - Wastewater Division

Test Year Ended December 31, 2010 Adjustment to Revenues and Expenses Adjustment Number 16 Exhibit Final Schedule C-2 Page 12 Witness: Bourassa

Interest Synchronization

30

Line No. 1 2 3								
		D .	_		•	0.004.400		
4	Fair Valu				\$	9,894,162		
5	Weighte					1.50%	•	4.40.004
6	Interest	Expense					\$	148,684
7	Took Vo		-				•	220 424
8 9	rest rea	ar intere:	st Expense				\$	220,131
9 10	Inorono	(dooroo	as) in Interest	Evene				(71,448)
11	increase	(uecrea	ise) in Interest	Expense				(71,440)
12								
13								
14	Adjustme	ent to Re	evenue and/or	Expense			\$	71,448
15	,,						-	
16								
17	Weighted (Cost of De	bt Computation					
18	1,0,5,100		<u> </u>				ν	Veighted
19			Amount	Percent		Cost		Cost
20	Debt	\$	8,370,000	35.36%		4.25%		1.50%
21	Equity	\$	15,301,736	64.64%		10.50%		6.79%
22	Total	\$	23,671,736	100.00%				8.29%
23								
24								
25								
26								
27								
28								
29								

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Adjustment to Revenues and/or Expenses Adjustment Number 17

Line

48

Exhibit Final Schedule C-2 Page 13 Witness: Bourassa

LIHE					
<u>No.</u>					
1	Income Tax Computation				
2					
3		T	est Year		Adjusted
4			\djusted		with Rate
5			Results		Increase
6	Revenue	\$	3,096,775	\$	3,522,034
7	Operating Expenses Excluding Income Taxes	•	2,441,090	Ψ	2,446,791
8	Synchronized Interest		148,684		148,684
9	· • • • • • • • • • • • • • • • • • • •	<u> </u>	140,004		140,004
10	Income Before Taxes	\$	507,001	_\$	026 550
11			307,001	<u> </u>	926,559
12	Arizona Income Before Taxes	\$	507.004	•	000 550
13	7 WIZONG MOONIC DETOTE TAXES	Φ	507,001	\$	926,559
14	Less: Effective Arizona Income Tax	c	00.400	•	44.000
15		\$	22,439	\$	41,008
16	Rate = 4.43% 1				
17					
18					
19					
20	Fodorol Incomo Defeno Torre	_			
	Federal Income Before Taxes	\$	507,001	\$	926,559
21 22	Lass Avisson Lasson To				
	Less Arizona Income Taxes		22,439	\$	41,008
23 24	Fodoral Tayabla Issams	•			
	Federal Taxable Income	\$	484,562	<u>\$</u>	885,551
25					
26					
27					
28	FEDERAL INCOME TAXES:				
29	Effective Federal Tax Rate 24.17% ¹	\$	117,103	\$	214,008
30					·
31					
32					
33					
34					
35	Federal Income Taxes	\$	117,103	\$	214,008
36				-	
37					
38	Total Income Tax	\$	139,542	\$	255,016
39			· · · · · · · · · · · · · · · · · · ·		
40	Overall Tax Rate		27.52%		27.52%
41					27.0270
42	Income Tax	\$	139,542	\$	255,016
43	Adjusted Test Year Income tax Expense	Ψ	85,405	Ψ	139,542
44	Adjustment to Income Tax Expense	\$	54,137	\$	115,474
45	, and a manual value and any office		<u> </u>	Ψ	110,474
46					
47	¹ See work papers/testimony				
41	Occ work paperateaumony				

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Computation of Gross Revenue Conversion Factor Exhibit

Final Schedule C-3

Page 1 Witness: Bourassa

		Percentage
		of
		Incremental
Line		Gross
No.	<u>Description</u>	Revenues
1	Combined Federal and State Effective Income Tax Rate	27.5229%
2	Draw orthy Toyloo	0.9717%
3 4	Property Taxes	0.97 17 78
5		
6	Total Tax Percentage	28.4946%
7	Total Tax T ercentage	20.404070
8	Operating Income % = 100% - Tax Percentage	71.5054%
9	operating moone /a footh fax to contage	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
10		
11		
12		
13	1 = Gross Revenue Conversion Factor	
14	Operating Income %	1.3985
15		
16		
17		
18		
19		
20		
21		
22		
23 24		
24 25	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
26	C-3, page 2	A-1
27	C-3, page 2	A-1
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		

Exhibit Final Schedule C-3 Page 2 Witness: Bourassa

GROSS REVENUE CONVERSION FACTOR

Line No.	<u>Description</u>	(A)	(B)	(C)	(D)	(E)	[F]
1 2 3 4 5 6	Calculation of Gross Revenue Conversion Factor: Revenue Uncollecible Factor (Line 11) Revenues (L1 - L2) Combined Federal and State Income Tax and Property Tax Rate (Line 23) Subtotal (L3 - L4) Revenue Conversion Factor (L1 / L5)	100.0000% 0.0000% 100.0000% 28.4946% 71.5054% 1.398496						
7 8 9 10 11	Calculation of Uncollectible Factor: Unity Combined Federal and State Tax Rate (Line 17) One Minus Combined Income Tax Rate (L7 - L8) Uncollectible Rate Uncollectible Factor (L9 * L10)	100.0000% 27.5229% 72.4771% 0.0000%	0.0000%					
13 14 15	Calculation of Effective Tax Rate: Operating Income Before Taxes (Arizona Taxable Income) Arizona State Income Tax Rate Federal Taxable Income (L12 - L13) Applicable Federal Income Tax Rate (Line 54) Effective Federal Income Tax Rate (L14 x L15) Combined Federal and State Income Tax Rate (L13 + L16)	100.0000% 4.4258% 95.5742% 24.1667% 23.0971%	27.5229%					
19 20 21	<u>Calculation of Effective Property Tax Factor</u> Unity Combined Federal and State Income Tax Rate (L17) One Minus Combined Income Tax Rate (L18-L19) Property Tax Factor Effective Property Tax Factor (L20*L21) Combined Federal and State Income Tax and Property Tax Rate (L17+L22	100.0000% 27.529% 72.4771% 1.3407%	0.9717%	28.4946%				
24 25 26	Required Operating Income AdjustedTest Year Operating Income (Loss) Required Increase in Operating Income (L24 - L25)	\$ 820,226 \$ 516,143	\$ 304,083					
27 28 29	Income Taxes on Recommended Revenue (Col. (E), L52) Income Taxes on Test Year Revenue (Col. (F), L52) Required Increase in Revenue to Provide for Income Taxes (L27 - L28)	\$ 255,017 \$ 139,542	\$ 115,475					
	Recommended Revenue Requirement Uncollectible Rate (Line 10) Uncollectible Expense on Recommended Revenue (L30 * L31) Adjusted Test Year Uncollectible Expense Required Increase in Revenue to Provide for Uncollectible Exp.	\$ 3,522,034 0.0000% \$ \$	\$ -					
36	Property Tax with Recommended Revenue Property Tax on Test Year Revenue Increase in Property Tax Due to Increase in Revenue (L35-L36)	\$ 130,337 \$ 124,635	\$ 5,701					
38	Total Required Increase in Revenue (L26 + L29 + L37	(A)	\$ 425,259 (B)	(C)	(D		<u>[E]</u>	[F]
39	Calculation of Income Tax: Revenue	Total Pima UtilityC \$ 3,096,775	Test Year company - Wastewa \$ 3,096,775		Total \$	Pima Utili 3,522,034	ityCompany - Wastewater \$ 3,522,034	
41 42 43	Operating Expenses Excluding Income Taxes Synchronized Interest (L58) Arizona Taxable Income (L39 - L40 - L41) Arizona State Effective Income Tax Rate (see work papers) Arizona Income Tax (L42 x L43)	\$ 148,684 \$ 507,001 4.4258% \$ 22,439	\$ 507,001 4.4258% \$ 22,439	\$ - 4.4258% \$ -	\$ \$ \$	2,446,791 148,684 926,560 4.4258% 41,008	\$ 148,684 \$ 926,560 4.4258% \$ 41,008	4.4258% \$ -
45 46 47 48 49 50	Federal Taxable Income (L42 - L44) Effective Tax Rate (see work papers) Federal Income Tax (L45 x L46)	\$ 484,562 24.1667% \$ 117,103	\$ 484,562 24.1667% \$ 117,103	\$ - \$ -	\$	885,552 24,1667% 214,009	24.1667%	\$ - \$ -
51	Total Federal Income Tax Combined Federal and State Income Tax (L35 + L42)	\$ 117,103 \$ 139.542			\$	214,009 255,017		\$ -
53 54 55	COMBINED Applicable Federal Income Tax Rate [Col. [D], L51 - Col. [A], L51 WATER Applicable Federal Income Tax Rate [Col. [E], L51 - Col. [B], L51] / [C] / [Col. (D], L45 - Col. [A], L45 col. [E], L45 - Col. [B], L45					24.1667%	

Calculation of Interest Synchronization:

Rate Base
Weighted Average Cost of Debt
Synchronized Interest (L56 x L57)

l		N/A	
\$	9,894,162 1.5027%	\$	-
	1.5027%		0.0000%
\$	148,684	\$	

Pima UtilityCompany - Wastewater Division Test Year Ended December 31, 2010 Summary of Cost of Capital

Exhibit Final Schedule D-1 Page 1 Witness: Bourassa

Consolidated Capital Structure of Water and Sewer Division

Proforma End of Test Year

Weighted Cost 1.50%	6.79%	8.29%
Cost <u>Rate</u> 4.250%	10.50%	•
Percent of <u>Total</u> 35.36%	64.64%	100.00%
Dollar <u>Amount</u> 8,370,000	15,301,736	23,671,736

Stockholder's Equity

Totals

Item of Capital Long-Term Debt

RECAP SCHEDULES: A-3

SUPPORTING SCHEDULES D-3 D-4 E-1 E-1 Water Division

Pima Utility Company - Wastewater Division Revenue Summary Test Year Ended December 31, 2010

Exhibit Final Schedule H-1 Page 1 Witness: Bourassa

Macheles Percent Propes Percent Propes Percent Perc		· •	Additional Gallons <u>Treated</u> (138,000) 96,000	18,000 (63,000) - 18,000	(000'69)
Meter Size Total at a structures Total at a structures Total at a structure at a			Additional <u>Bills</u> (46) 32	6 0 (21) - 6	(11)
Percentes Present Proposed	Percent of Proposed Water Revenues 86.65% 4.74%	0.21% 0.04% 0.55% 0.41% 3.77% 1.16%		0.00% -0.04% 0.00% 0.04% 0.31%	0.39% 99.85% 0.17% -0.02%
Total Revenues Revenues Revenues Revenues Revenues Present Proposed Dollar Pastidential S. 1585,46 \$ 3,052,011 \$ 393,465 \$ 11nch Residential S. 1585,46 \$ 3,052,011 \$ 393,465 \$ 11nch Commercial 1,272 1,460 1,374 1,375	Percent of Present Water Revenues 85.85% 4.70%	0.21% 0.04% 0.55% 0.41% 3.74% 1.44%	99.41% -0.03% 0.06%	0.00% 0.00% -0.04% 0.00% 0.04%	0.43% 99.84% 0.19% -0.04%
Present Protein Protein Protein Protein Protein Proposed Dolon	Percent Change 14.80% 14.80%	14.80% 14.80% 14.80% 14.80% 16.33% 10.26%	13.84% 14.80% 14.80%	14.80% 0.00% 14.80% 0.00% 14.80%	-10.32% 13.73% 0.00% -50.51% 13.73%
Total Total Revenues Revenues Revenues Revenues Revenues Revenues Revenues Revenues Revenues Revenues Flates F	Dollar <u>Change</u> 393,465 21,531	949 188 2,503 1,875 17,134 (3,712)	426,039 (155) 281	20 - (184) - 166 (1,508)	(1,380) 424,659 - 599 425,258
Present at Evenues	111				
Total Revenues Subtotal Revenues S/8x3/4 Inch Effluent 1 Effluent 2 Subtotal Revenues S/8x3/4 Inch Commercial 1 Inch Commercial S	₩	↔		↔	φ φ
Meter Size Classification 5/8x3/4 Inch Residential 1 Inch Residential 1 1/2 Inch Commercial 2 Inch Commercial 2 Inch Commercial 2 Inch Commercial 2 Inch Commercial 5/8x3/4 Inch Residential 5/8x3/4 Inch Residential 1 Inch Commercial 2 Inch Commercial 5/8x3/4 Inch Residential 5/8x3/4 Inch Residential 5/8x3/4 Inch Commercial 1 Inch Commercial 2 Inch Commercial 1 Inch Commercial 1 Inch Commercial 2 Inch Commercial 2 Inch Commercial 2 Inch Commercial 3/4 Inch Commercial 5 Subtotal Revenue Annualization Total Revenues Reconciling Amount Total Revenues Reconciling Amount Total Revenues	Total Revenues at Present Rates 2,658,546 145,477	6,410 1,272 16,909 12,672 115,770 44,582 76,930	3,078,568 (1,046) 1,899	136 (1,246) 1,124 12,496	13,363 3,091,931 6,030 (1,186) 3,096,775
0 P2LP	6	Θ	6 6	₩	м м
· · · · · · · · · · · · · · · · · · ·	Reside	1 de 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	Subtotals of Revenues Revenue Annualizations: 5/8x3/4 Inch Residential 1 Inch Residential	5/8x3/4 Inch Commercial 3/4 Inch Commercial 1 Inch Commercial 1 1/2 Inch Commercial 2 Inch Commercial 2 Inch Commercial	Subtotal Revenue Annualization Otal Revenues w/ Annualization Aisc Revenues Reconciling Amount Total Revenues
				1	

Pima Utility Company - Wastewater Division	Analysis of Revenue by Detailed Class	Test Year Ended December 31, 2010
--	---------------------------------------	-----------------------------------

Exhibit Final Schedule H-2 Page 1 Witness: Bourassa

Percent of	Customers 96.85% 2.03%	0.23% 0.03% 0.24%	0.51%	0.01%		100.00%	
<u>rease</u> Percent	Amount 14.80% 14.80%	14.80% 14.80% 14.80%	14.80%	-8.33%		1 11	
<u>Proposed Increase</u> Dollar Perc	Amount 3.36 8.78	3.36 5.23 8.78	27.72	(206.20)			
	↔	↔		↔			
Bill Proposed	Rates 26.09 68.11	26.09 40.56 68.11	215.05	2,270.57			
Average Bill	↔	↔		⇔			
Avera Present	<u>Kates</u> 22.73 59.33	22.73 35.33 59.33 117.33	187.33	2,476.77			
	↔	↔		↔			
Average			•	4,059,941			
(a) Average Number of Customers at at	9,747 204	24 24 9	52	N		10,063	10,058
Customer Classification and/or Meter Size	Residential Residential	Commercial Commercial Commercial	Commercial				id Number
	5/8x3/4 Inch 1 Inch	5/8x3/4 Inch 3/4 Inch 1 Inch 1 1/2 Inch	2 Inch	Irrigation		Totals	Actual Year End Number of Customers:
N ine	- 7 E	4 5 9 7	ထ တ	2 7 2	£ 4 £ £ £	8 6	22 6

Pima Utility Company - Wastewater Division Analysis of Revenue by Detailed Class Test Year Ended December 31, 2010

Exhibit Final Schedule H-2 Page 2 Witness: Bourassa

	Percent	of	Customers	30.03%	2.03%	0 23%	0.53%	9,000	0.24%	0.09%	0.51%	0.01%						100 00%	00.00						
	ncrease	Percent	Amount 14 80%	14.80%	200.4	14 80%	14 80%	14 80%	1.00%	8.00.4 %	14.80%	-4.05%						ı	II						
	Proposed Increase	Dollar	Amor	8 2 8			5 23	27.8	17.96	05.7-	27.72	(46.88)													
			4			69						↔													
	≣	Proposed	<u>Kates</u> 26.09	68 11		26.09	40.56	68 11	134.60	5-1-0	215.05	1,109.84													
	an		€.	+		↔	₩	€.	+			↔													
	Median Bill	Present	<u>Kates</u> 22.73	59.33		22.73	35.33	59.33	117.33	7	107.33	1,156.72													
			€9			↔	↔	69	•			₩													
		Median	- consumption	•		•	•	•	٠		•	1,784,000													
(a) Average Number of	Customers	at 12/24/2010		204		24	က	24	O	52	70	2						10,063			10,058				
	Customer	Classification and/or Meter Size	Residential	Residential		Commercial	Commercial	Commercial	Commercial	Commercial										nd Number	ò				
		מילים	5/8x3/4 Inch	1 Inch		5/8x3/4 Inch	3/4 Inch	1 Inch	1 1/2 Inch	2 Inch		Irrigation						Totals		Actual Year End Number	of Customers:				
	-	N E	-	7	က	4	2	9	7	∞	6	2 5	- 5	<u>τ</u> τ	4	15	16	17	18	19	20	51	5 5	2 2	t

Pima Utility Company - Wastewater Division Test Year Ended December 31, 2010 Present and Proposed Rates

Exhibit Final Schedule H-3 Page 1

^{*} Number of months off the system times the applicable sewer charge.
** Per Commission Rule R14-2-603.B.7 and 603.B.3

*** Late payment chrge based upon balance owing at the end of the billing cycle which is added to next bill.

¹ Recovered effluent was charged at the Water Division irrigation rate of \$0.36 per 1,000 gallons during the test year.

Pima Utility Company - Wastewater Division
Bill Comparison of Present and Proposed Rates
Customer Classification Residential 5/8x3/4 In
Test Year Ended December 31, 2010
(Excludes all Revenue Related Taxes)

Exhibit	Final Schedule H-4	Page 1	Witness: Bourassa	
ision	Rates	x3/4 Inch Meter	0	Tu Tu

22.73

↔

	Present Rates:	Monthly Minimum:	•								Proposed Rates:	Monthly Minimum:																		
Percent <u>Increase</u>	14.80% 14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%		74 0000	14.80%	14.80%
Dollar Increase	3.36 3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36		oc c	o0	3.36
•	so co	₩	↔	↔	↔	↔	₩	↔	↔	↔	↔	↔	↔	↔	↔	↔	↔	↔	↔	₩	↔	↔	↔	↔	₩	69		6	0	₩
Proposed Bill	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09	26.09		00 90	20.03	26.09
	?)																											6	0	↔
Present Bill	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73		22.72	27:73	22.73
	÷ - 1.000	2,000	3,000	4,000	2,000	000'9	2,000	8,000	000'6	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	000'09	70,000	80,000	90,000	100,000		Average Usage	* Median Usage) ()

26.09

မှာ

Exhibit Final Schedule H-4 Customer Classification Residential 1 Inch Meter Test Year Ended December 31, 2010 (Excludes all Revenue Related Taxes) Pima Utility Company - Wastewater Division Bill Comparison of Present and Proposed Rates

Page 2 Witness: Bourassa

59.33

₩

			•										•														
		Present Rates:	Monthly Minimum:									Proposed Rates:	Monthly Minimum:														
Percent	Increase 14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%
Dollar	Increase \$ 8.78		\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78
Proposed	Bill \$ 68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11
Present	8 59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33
:	<u>Usage</u>	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	60,000	70,000	80,000	90,000	100,000

14.80%

8.78

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68.11

↔

Average Usage - \$ 59.33

14.80%

8.78

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68.11

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Median Usage - \$ 59.33

68.11

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Pima Utility Company - Wastewater Division
Bill Comparison of Present and Proposed Rates
Customer Classification Commercial 5/8x3/4 Inch Meter
Test Year Ended December 31, 2010
(Excludes all Revenue Related Taxes)

Exhibit	Final Schedule H-4	Page 3	Witness: Bourassa
		nch Meter	

22.73

		U	•									G	٠													
	Drocont Dotoc.	Monthly Minimum:									Proposed Rates:	Monthly Minimum:	•													
Percent Increase	14.80% 14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%
Dollar <u>Increase</u>	3.36 3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36
2	\$ 26.09 \$ 76.09	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$	26.09 \$
Pre	\$ 22.73 22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73	22.73
Usage	1.000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	000'09	70,000	80,000	000'06	100,000

14.80%

3.36

H

22.73 \$ 26.09

Average Usage - \$ Median Usage - \$

14.80%

3.36

G

\$ 26.09

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Exhibit Final Schedule H-4 stomer Classification Commercial 3/4 Inch Meter Test Year Ended December 31, 2010 (Excludes all Revenue Related Taxes) Pima Utility Company - Wastewater Division Bill Comparison of Present and Proposed Rates Customer Classification Commercial 3/4 II

Page 4 Witness: Bourassa

	35.33										40.56														
	ь										↔														
	Present Rates: Monthly Minimum:									Proposed Rates:	Monthly Minimum:														
Percent Increase 14.80%	14.80% 14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%
Dollar Increase \$ 5.23	\$ 5.23 \$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23	\$ 5.23
Proposed Bill \$ 40.56	40.56 40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56	40.56
Present <u>Bill</u> \$ 35.33	35.33 35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33	35.33
<u>Usage</u>	1,000 2,000	3,000	4,000	5,000	6,000	2,000	8,000	9,000	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	60,000	70,000	80,000	90,000	100,000

14.80%

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Average Color \$
Median Usage

14.80%

5.23

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\$ 40.56

Exhibit Final Schedule H-4 Pima Utility Company - Wastewater Division
Bill Comparison of Present and Proposed Rates
Customer Classification Commercial 1 Inch Meter
Test Year Ended December 31, 2010

Page 5 Witness: Bourassa

	, ,	59.33									68.11														
	•	æ									↔														
	Present Rates:	Montnly Minimum:								Proposed Rates:	Monthly Minimum:														
Percent Increase 14.80%	14.80%	14.80% 14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%
Dollar Increase \$ 8.78	\$ 8.78	8 0.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78
Proposed Bill \$ 68.11	68.11	68.11 11.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11	68.11
Present Bill 59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33	59.33
Usage -	1,000	3,000 3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	20,000	000'09	70,000	80,000	90,000	100,000

14.80%

8.78

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68.11

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59.33

Average Usage

- \$ Median Usage - \$

14.80%

8.78

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\$ 68.11

Exhibit Final Schedule H-4 Pima Utility Company - Wastewater Division
Bill Comparison of Present and Proposed Rates
Customer Classification Commercial 1.5 Inch Meter
Test Year Ended December 31, 2010

Page 6 Witness: Bourassa

			117.33										134.69														
			8										49														
		Present Rates:	Monthly Minimum:									Proposed Rates:	Monthly Minimum:														
Percent Increase	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%
으 의	7	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36	\$ 17.36
Proposed Bill	\$ 134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69	134.69
Pre	\$ 117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33	117.33
Usage	1 (1,000	2,000	3,000	4,000	5,000	6,000	2,000	8,000	000'6	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	000'09	70,000	80,000	90,000	100,000

14.80%

117.33 \$ 134.69 \$ 17.36

Average Usage
- \$.
Median Usage

14.80%

117.33 \$ 134.69 \$ 17.36

Pima Utility Company - Wastewater Division
Bill Comparison of Present and Proposed Rates
Customer Classification Commerical 2 Inch Meter
Test Year Ended December 31, 2010

Exhibit Final Schedule H-4 Page 7 Witness: Bourassa

187.33

		•									. 4																			
	•	(A									↔																			
	Present Rates:	Monthly Minimum:								Proposed Rates:	Monthly Minimum:																			
Percent Increase 14.80%	14.80%	14.80% 14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%	14.80%		300	14.80%	14.80%	
Dollar Increase \$ 27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72	27.72		27.72	27.72	27.72	27.72	27.72			27.72	27.72	
Proposed <u>Bill</u> <u>II</u> \$ 215.05 \$	215.05 \$	215.05	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$	215.05 \$			\$ 215.05 \$	\$ 215.05 \$	
Present <u>Bill</u> 187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33	187.33			187.33	187.33	
Usage \$	1,000	3,000	4,000	5,000	6,000	7,000	8,000	000'6	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	000'09	70,000	80,000	90,000	100,000		Average Usage	Application S	9 9 -	

Pima Utility Company - Wastewater Division Bill Comparison of Present and Proposed Rates Customer Classification Effluent Sales 1 Test Year Ended December 31, 2010

Exhibit Final Schedule H-4 Page 8 Witness: Bourassa

Percent Increase

Dollar Increase

Proposed <u>Bill</u>

Present <u>Bill</u>

Usage

		•		١,					
·	180.00	ð	200.00	₽	20.00	11.11%			
1,000	180.00		200.51	↔	20.51	11.39%	Present Rates:		
2,000	180.00		201.02	↔	21.02	11.68%	Monthly Minimum:	↔	180.00
3,000	180.00		201.53	↔	21.53	11.96%	Gallons in Minimum		100,000
4,000	180.00		202.04	↔	22.04	12.24%	Charge Per 1,000 Gallons		
2,000	180.00		202.55	₩	22.55	12.53%	All Gallons	↔	0.58
000'9	180.00		203.06	↔	23.06	12.81%			
7,000	180.00		203.57	κ	23.57	13.09%			
8,000	180.00		204.08	₩	24.08	13.38%			
000'6	180.00		204.59	↔	24.59	13.66%			
10,000	180.00		205.10	₩	25.10	13.94%			
12,000	180.00		206.12	₩	26.12	14.51%	Proposed Rates:		
14,000	180.00		207.14	↔	27.14	15.08%	Monthly Minimum:	↔	200.00
16,000	180.00		208.16	₩	28.16	15.64%	Gallons in Minimum		•
18,000	180.00		209.18	બ	29.18	16.21%	Charge Per 1,000 Gallons		
20,000	180.00		210.20	₩	30.20	16.78%	All Gallons	↔	0.51
25,000	180.00		212.75	↔	32.75	18.19%			
30,000	180.00		215.30	↔	35.30	19.61%			
35,000	180.00		217.85	₩	37.85	21.03%			
40,000	180.00		220.40	↔	40.40	22.44%			
45,000	180.00		222.95	()	42.95	23.86%			
50,000	180.00		225.50	↔	45.50	25.28%			
000'09	180.00		230.60	↔	50.60	28.11%			
70,000	180.00		235.70	မှ	55.70	30.94%			
80,000	180.00		240.80	↔	60.80	33.78%			
90,000	180.00		245.90	↔	65.90	36.61%			
100,000	180.00		251.00	↔	71.00	39.44%			
Average Usage									
4,059,941 \$	2,476.77	\$2	\$2,270.57	8	\$(206.20)	-8.33%			
Median Usage 1,784,000 \$	1,156.72	\$	\$1,109.84	G	\$ (46.88)	-4.05%			
	•								

Pima Utility Company - Wastewater Division Bill Comparison of Present and Proposed Rates Customer Classification Effluent Sales 2 Test Year Ended December 31, 2010

	T		9
Exhibit	Final Schedule	Page 9	A 154.2. C
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Witness: Bourassa

				180.00	100,000		0.58		Division ir					200.00	ı		0.51														
				ઝ			↔		Water					↔			↔														
			Present Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	All Gallons		Note: Present rates reflect the Water Division in	This was an error.			Proposed Rates:	Monthly Minimum:	Gallons in Minimum	Charge Per 1,000 Gallons	All Gallons														
Percent	Increase	11.11%	11.39%	11.68%	11.96%	12.24%	12.53%	12.81%	13.09%	13.38%	13.66%	13.94%	14.51%	15.08%	15.64%	16.21%	16.78%	18.19%	19.61%	21.03%	22.44%	23.86%	25.28%	28.11%	30.94%	33.78%	36.61%	39.44%		-10.26%	-9.51%
Dollar	ncrease	20.00	20.51	21.02	21.53	22.04	22.55	23.06	23.57	24.08	24.59	25.10	26.12	27.14	28.16	29.18	30.20	32.75	35.30	37.85	40.40	42.95	45.50	50.60	55.70	60.80	65.90	71.00		\$ (526.26)	\$ (344.06)
	느	₩	H	₩	₩	₩	↔	↔	₩	↔	↔	↔	₩	↔	↔	↔	₩	↔	↔	₩	↔	↔	₩	↔	₩	↔	↔	↔		↔	↔
Proposed	圖	\$ 200.00	200.51	201.02	201.53	202.04	202.55	203.06	203.57	204.08	204.59	205.10	206.12	207.14	208.16	209.18	210.20	212.75	215.30	217.85	220.40	222.95	225.50	230.60	235.70	240.80	245.90	251.00		\$4,602.43	\$3,274.97
Present	圖	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00		5,128.69	3,619.03
		₩																											g	ွှဲ	⊕ o
	Usage	ı	1,000	2,000	3,000	4,000	5,000	000'9	7,000	8,000	000'6	10,000	12,000	14,000	16,000	18,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	000'09	70,000	80,000	000'06	100,000	Average Heade	8,632,224	Median Usage 6,029,361